SY

~~P 7950~~
W. 1834
46

The VOLUNTARY HOSPITALS *in* GREAT BRITAIN

(EXCLUDING LONDON)

Seventh Annual Report for the Year 1925

By

R. H. P. ORDE,

Acting Director of Hospital Services, Joint Council of the Order of St. John and the British Red Cross Society

PRICE : 1s. 0d. NETT. 1s. 6d. POST FREE.

With a Foreword
by the
HON. SIR ARTHUR STANLEY
G.B.E., C.B., M.V.O.
Chairman of the Joint Council

27 AUG 192

ERKELEY STREET, W.1

THE ORDER OF ST. JOHN OF JERUSALEM IN ENGLAND

Grand Prior—
Field-Marshal His Royal Highness
The Duke of Connaught, K.G., K.P., K.T.

THE BRITISH RED CROSS SOCIETY

President—
Her Majesty The Queen.

JOINT COUNCIL.

Chairman: The Hon. Sir Arthur Stanley, G.B.E., C.B., M.V.O.
Vice-Chairman:
Major-Gen. Sir Percival Wilkinson, K.C.M.G., C.B.
Chairman of Finance Committee:
Major-Gen. Sir Anthony Bowlby, Bart., K.C.B., K.C.M.G., K.C.V.O.
Clerk to the Council: F. C. Davies, Esq., O.B.E.

HOSPITAL AND MEDICAL SERVICES DEPARTMENT.
Acting Director: R. H. P. Orde, Esq.

Telephone No.:
MAYFAIR 0345

legraphic Address:
tance, Piccy, London."

19, BERKELEY STREET,
LONDON, W.1.

With the Compliments of the Joint Council.

Cheques, etc. to be made payable to "Joint Council Finance Committee" and crossed "Lloyds Bank, Ltd., Not Negotiable."

The

VOLUNTARY HOSPITALS IN GREAT BRITAIN

(EXCLUDING LONDON)

Seventh Annual Report for the Year 1925

By

R. H. P. ORDE,
Acting Director of Hospital Services, Joint Council of
the Order of St. John and the British Red Cross Society

With a Foreword
by the
HON. SIR ARTHUR STANLEY
G.B.E., C.B., M.V.O.
Chairman of the Joint Council

London School of Hygiene & Tropical Medicine
LIBRARY
27 AUG. 1926

THE JOINT COUNCIL OF THE ORDER OF ST. JOHN
AND THE
BRITISH RED CROSS SOCIETY.

Chairman :—
The Hon. Sir Arthur Stanley, G.B.E., C.B., M.V.O.
Vice-Chairman :—
Major-General Sir Percival Wilkinson, K.C.M.G., C.B.
Chairman of Finance Committee :—
Major-General Sir Anthony Bowlby, Bart., K.C.B., K.C.M.G., K.C.V.O., F.R.C.S.
Members of Council :—

H.R.H. The Duke of York, K.G.
Field-Marshall H.R.H. The Duke of Connaught, K.G., K.T., K.P., &c.
Lady Bell, D.B.E.
*Sir William H. Bennett, K.C.V.O., F.R.C.S.
Mrs. Edward Blount, O.B.E.
The Lord Blythswood, K.C.V.O.
†*Major-General Sir Anthony Bowlby, Bart., K.C.B., K.C.M.G., K.C.V.O., F.R.C.S.
Serjeant-Surgeon Sir Richard Havelock Charles, G.C.V.O., K.C.S.I., LL.D., M.D., F.R.C.S.I.
*Colonel Sir James R. A. Clark, Bart., C.B., C.M.G., F.R.C.S.Ed.
Sir Ernest M. Clarke.
Colonel W. Coates, C.B., C.B.E., V.D., D.L., F.R.C.S.
†*Sir Richard Davies. C.B.E., J.P., C.C.
Dr. A. Vernon Davies, O.B.E., M.P.
Mrs. Lancelot Dent, A.R.R.C.
*Georgina, Countess of Dudley, R.R.C.
The Countess Grey, C.B.E.
*Sir John Prescott Hewett, G.C.S.I., K.B.E., C.I.E.
Lady Hudson, G.B.E.
*Colonel E. J. King, C.M.G., T.D., F.S.A.
The Marchioness of Lansdowne, G.B.E., C.H., V.A., C.I., R.R.C.
*Sir Herbert D. W. Lewis, K.B.E.
Dame Maud McCarthy, G.B.E., R.R.C.
The Lady Margaret MacRae, O.B.E.
The Lord Marshall, P.C., K.C.V.O.
*F. N. Kay Menzies, Esq., M.D., F.R.C.P.Ed., D.P.H.
†Lieut.-Colonel The Lord Herbert Montagu-Douglas-Scott, C.M.G., D.S.O.
Robinia, Viscountess Mountgarret, O.B.E.
The Lady Northcote, C.I., D.B.E.
Dame Beryl Oliver, D.B.E., R.R.C.
†*Lieut.-Colonel J. T. Woolrych Perowne.
*Lady Perrott, R.R.C.
†Major-General Sir Ivor Philipps, K.C.B., D.S.O.
†Colonel F. W. Pixley, V.D.
Sir Humphry Rolleston, Bart., K.C.B., F.R.C.P.
The Hon. Sir Charles Russell, Bart., K.C.V.O.
Major-General The Earl of Scarbrough, G.B.E., K.C.B., T.D., A.D.C.
Brigadier-General The Earl of Shaftesbury, K.P., G.C.V.O., C.B.E.
The Hon. Sir Arthur Stanley, G.B.E., C.B., M.V.O. (*Chairman*).
The Lord Stanmore, C.V.O.
*Sir Edward Stewart, K.B.E., M.D.
*Sir Robert Fox-Symons, K.B.E., M.R.C.S., L.R.C.P., D.P.H.
*Colonel Sir Courtauld Thomson, K.B.E., C.B.
†*Major-General The Lord Treowen, C.B., C.M.G., V.D.
Lieut.-Colonel C. J. Trimble, C.B., C.M.G., V.D., L.R.C.P.Ed.
The Countess Waldegrave, D.B.E.
Sir Leolin Forestier-Walker, K.B.E., M.P.
Colonel Sir A. Lisle Webb., K.B.E., C.B., C.M.G.
†*Sir Francis Colchester-Wemyss, K.B.E., D.L.
Lieut.-General Sir Aylmer Gould Hunter-Weston, K.C.B., D.S.O.. M.P.
Major-General Sir Percival Wilkinson, K.C.M.G., C.B. (*Vice-Chairman*).
Major-General Sir Thomas Yarr, K.C.M.G., C.B., F.R.C.S.I.

Clerk to the Council : F. C. Davies, Esq., O.B.E.
Secretary to Finance Committee : E. J. Wright, Esq., O.B.E., A.S.A.A.

* Member of Committee of Management.
† Member of Finance Committee.

TABLE OF CONTENTS.

Introduction 8

Object of the Report—Scope of the Report—Summary of Financial Position—Patients treated during 1925—Distribution of accommodation—Bureau of Hospital Information——Revised Uniform System of Hospital Accounts—Mental Hospitals and their relation to General and to other Special Hospitals—Maternity Wards in General Hospitals—Hospital Construction—Beds for Paying Patients—Report of the Voluntary Hospitals Commission on Voluntary Hospital Accommodation.

	Voluntary Hospitals in			
	England and Wales (excluding London).		Scotland.	
	Section.	Page.	Section.	Page.
Volume of Work Done ... ... The numbering of Patients. Work done during 1925.	1	17	5	58
Financial Position ... ... (*a*) Total Receipts and Total Expenditure. (*g*) Ordinary Income and Ordinary Expenditure.	2	26	6	61
Analysis of some of the Sources of Ordinary Income ... Invested Funds—Workmen's Contributions and Contributory Schemes—Patients' Contributions—Income from Public Services—Subscriptions and Donations —Congregational Collections.	3	39	7	70
Analysis of the Principal Items of Ordinary Expenditure Provisions—Surgery and Dispensary—Domestic—Salaries and Wages.	4	48	8	74

The Revised Uniform System of Hospital Accounts 79

By Sir Basil E. Mayhew, K.B.E., F.C.A., Member of the General Council of King Edward's Hospital Fund for London.

Mental Hospitals and their Relation to General and to other Special Hospitals 84

By G. F. Barham, M.A., M.D. (Cantab), Medical Superintendent, London County Mental Hospital, Claybury, Essex.

Maternity Wards in General Hospitals 88

By Sir John Robertson, C.M.G., O.B.E., M.D., B.Sc., Medical Officer of Health, Birmingham.

One Hundred Years of Hospital Planning 90

By Thomas A. Pole, F.R.I.B.A.

Beds for Paying Patients in Voluntary Hospitals 102

By William Rutter, General Superintendent and Secretary, Liverpool Royal Infirmary.
L. L. W. Lancaster-Gaye, Secretary-Superintendent, Royal Sussex County Hospital, Brighton.
J. Rowse Mitchell, Secretary, Chester Royal Infirmary.
John Gibson, Superintendent and Secretary, Queen Victoria Royal Infirmary, Preston.
H. St. John Wood, Secretary-Superintendent, Northampton General Hospital.
Alfred G. Buck, Secretary, Essex County Hospital, Colchester.
F. B. Griffiths, Secretary, North Lonsdale Hospital, Barrow-in-Furness.
E. W. Thornley, Secretary, Burton-on-Trent General Infirmary.
C. J. Marsh, Hon. Secretary and Treasurer, Yeovil District Hospital and Dispensary.
C. E. Stevens, Honorary Secretary, Hillingdon and Uxbridge Cottage Hospital.
John W. Atkinson, Hon. Secretary, Northwood, Pinner and District Hospital.
Edmund B. Prior, Hon. Secretary, Fleet and District Hospital.

List of Tables 5

LIST OF TABLES.

	Voluntary Hospitals in	
	England and Wales. Table No.	Scotland. Table No.
Volume of Work done.		
Number of In-patients and Out-patients treated and Percentage of Available Beds occupied	1	30
Number of Patients treated in General and Special Hospitals shown separately	2	31
Number of Surgical Operations	3	32
X-Ray Department	4	—
Electro-Therapeutic Department	5	—
Massage Department	6	—
Hospitals associated with Medical Schools	7	33
Hospitals without Medical Schools containing 200 or more Available Beds	8	—
Total Receipts and Total Expenditure.		
Group Totals	9	34
Hospitals having an excess of Total Receipts	10	35
Hospitals having an excess of Total Expenditure	11	36
General and Special Hospitals shown separately	12	37
Legacies received	13	38
Ordinary Income and Ordinary Expenditure.		
Group Totals	14	39
Hospitals having an excess of Ordinary Income	15	40
Hospitals having an excess of Ordinary Expenditure ...	16	41
Per Available Bed, by group averages	17	42
General and Special Hospitals shown separately	18	43
Hospitals associated with Medical Schools	19	44
Hospitals without Medical Schools containing 200 or more Available Beds	20	—
Analysis of some of the Sources of Ordinary Income.		
By Group Totals	21	45
Invested Funds...	22	46
Analysis of the Sources of Income from Public Services ...	23	47
Hospitals associated with Medical Schools	24	48
Hospitals without Medical Schools containing 200 or more Available Beds	25	—
Analysis of The Principal Items of Ordinary Expenditure.		
By Group Averages	26	49
Hospitals associated with Medical Schools	27	50
Hospitals without Medical Schools containing 200 or more Available Beds	28	—
Fuel and Light	29	51

Foreword.

By the Hon. Sir ARTHUR STANLEY, G.B.E., C.B., M.V.O.

Chairman of the Joint Council of the Order of St. John and the British Red Cross Society.

The Seventh Annual Report issued by the Hospitals Department of the Joint Council of the Order of St. John and the British Red Cross Society gives a summarised record of the work of 749 hospitals. As pointed out in the Report, the area covered by King Edward's Hospital Fund for London has been increased and now takes in 12 hospitals previously included in the Provincial survey. But for this alteration the Report now presented would include 761 hospitals out of a total of 803. The number of hospitals sending us their returns proves that this Annual survey is needed and appreciated.

It is very satisfactory to know that over 75% of the hospitals show a credit balance on their maintenance accounts for the year 1925. Another striking figure is that of the invested funds of these hospitals which show an increase of nearly £6,000,000 in the last five years.

The work done in the hospitals has also increased yearly by no less than 40,000 In-patients and 150,000 Out-patients. This wonderful record shows the great increase of confidence on the part of the general public in the treatment they receive when they enter the hospitals. It also shows why more and ever more money is continually needed to keep the hospitals abreast of the times.

One Section of this Report deals with the question of beds for paying patients. There can be no question of the call for these beds, and I venture to urge very strongly that sustained efforts should be made to provide them in Voluntary Hospitals. The conclusion reached by Mr. Sanctuary, the Administrator of the Radcliffe Infirmary, Oxford—quoted on page 14 will, I am convinced be endorsed by all those who have given careful consideration to the subject.

The experience of the Joint Council's Bureau of Hospital Information, and of the similar Bureau established last year by the Association of Hospital Officers, proves that there is a real need for a central organisation which can gather and impart all the information which is so necessary for the efficient working of the Voluntary Hospital System of the country. A closer co-operation between the two existing Bureaus is much to be desired, and I trust it may be achieved during the coming year.

According to the practice established two years ago, we have included in this Report articles by recognised experts on matters of importance to hospital authorities. Special interest attaches this year to the articles by Sir Basil Mayhew on the Revised Uniform System of Hospital Accounts, by Sir John Robertson on Maternity Wards in General Hospitals, by Dr. Barham on Mental Hospitals, and by Mr. Pole on Hospital Planning, and to the brief statements by several gentlemen on the question of Beds for Paying Patients. On behalf of the Joint Council, I beg to offer to these gentlemen our grateful thanks for the importance and interest they have thus contributed to the Report.

Finally, may I thank all those Hospital Secretaries and other officials who have so willingly and helpfully supplied the information about their respective hospitals upon which this Report is based, and to which it owes most of such interest as it may possess. I trust that, in return, the use made of this information and the tables and summaries given in this Report may be of use to them in the control and management of the hospitals with which they are connected.

October, 1926.

INTRODUCTION.

I. THE OBJECT OF THE REPORT.

The object which the Joint Council have in mind in issuing this Report (or Survey) is the presentation in as full detail as possible of the position of the Provincial Voluntary Hospitals in Great Britain with reference to certain special features which may be summarised thus :—

(*a*) The facilities available for treatment.

(*b*) The extent to which they are utilised.

(*c*) The annual cost of maintaining these facilities.

and (*d*) The sources and extent of the funds by which they are maintained.

II. SCOPE OF THE REPORT.

Since the publication of our last Report, the area covered by the King Edward's Hospital Fund for London has been enlarged and now takes in twelve hospitals, containing 332 beds, previously included in the Provincial Survey. But for this alteration in area the present Report would have included 761 hospitals, as compared with the previous highest number, 755 for the year 1924.

This Report covers 98·22% of the total available beds in the Provincial Voluntary Hospitals of England, Scotland and Wales. Of the hospitals omitted, none of which are of any size, some are very small hospitals of which no Reports are issued, and some, we regret to say, are hospitals, the Reports of which reach us too late for inclusion. The date of publication of this Survey is controlled by the dates of issue of the individual Hospital Reports. This year, owing, we understand, to the Strike in the printing trade, Hospital Reports have been published later than usual.

	Total Voluntary Hospital accommodation.		Reviewed in this Report.			
	No. of Hospitals.	No. of available beds.	No. of Hospitals.	Percentage of total.	No. of available beds.	Percentage of total.
England (excluding London area)	623	35,811	600	96·31%	35,354	98·72%
Wales	57	2,421	54	94·74%	2,341	96·70%
Scotland* ...	111	8,020	95	85·59%	7,732	96·41%
Great Britain (excluding London area) ...	791	46,252	749	94·69%	45,427	98·22%

---

* The Report on the Hospital Services of Scotland, issued by the Scottish Board of Health, and published in 1926, gives the accommodation in Scotland as 131 Hospitals, providing 8,589 beds. The Scottish Report, however, covers Institutions, some of considerable size, *e.g.*, Homes for Incurables, Sanatoria, Colony for Epileptics, etc., which owing to the nature of their work are not included among the Provincial Voluntary Hospitals surveyed in the Annual Reports issued by the Joint Council.

III. GENERAL SUMMARY OF THE FINANCES OF THE HOSPITALS REVIEWED IN 1925.

Hospital Finance for the year 1925 may be summarised thus :— **£8,139,220 was raised ; £7,121,090 was spent on maintenance and development ; leaving a surplus of £1,018,130.**

More than 75% of the hospitals ended the year 1925 with a **credit balance** in their maintenance accounts.

With the exception of 1924, there has been an annual improvement in the financial position since the year 1920.

The invested funds have increased during the same period by a sum little short of £6,000,000.

Summary of Income and Expenditure for the Year ending 31st December, 1925.

Ordinary Income	£ 5,666,159	Ordinary Expenditure	£ 5,556,191
Extraordinary Income and Receipts for Capital purposes ...	2,473,061	Extraordinary and Capital Expenditure	1,564,899
		Surplus for the year	1,018,130
	£ 8,139,220		£ 8,139,220

Invested Funds.

Total held, 1925	£ 20,229,629
Total held, 1920	14,415,979
Increase	£ 5,813,650

IV. PATIENTS TREATED DURING 1925.

Out of the 749 hospitals the finances of which are reviewed in this Report, four hospitals with 110 beds do not give details with regard to the number of patients treated during 1925. Consequently the following summary of work is not quite co-extensive with the summary of finance. The difference is, however, so small as to be practically negligible.

Number of Patients Treated.

	No. of hospitals giving details.	No. of available beds.	Total No. of new In-patients.	Total No. of new Out-patients.	Total No. of new patients.
England and Wales	652	37,619	528,349	2,223,822	2,752,171
Scotland	93	7,698	117,464	375,914	493,378
Total	745	45,317	645,813	2,599,736	3,245,549

The yearly increase in the volume of work which these Voluntary Hospitals have to shoulder may be estimated at approximately 40,000 In-patients and 150,000 Out-patients.

Too often emphasis is laid upon the increased cost of hospitals, without reference to the increased amount of work done. Expenditure and work ought not to be thus dissociated. The best defence of the expenditure of the hospitals as a whole and individually is the record of work which they do.

V. DISTRIBUTION OF ACCOMMODATION.

The classification of hospitals, except on the very broadest lines, has always been a difficult task. We hope as time goes on to divide them into more or less satisfactory Groups. In the meantime, we show in the following Table the distribution of hospital accommodation in England, Scotland and Wales in rather greater detail than in former Reports.

Hospitals.	England (excluding London).		Wales.		Scotland.		Great Britain (excluding London).	
	Number of		Number of		Number of		Number of	
	Hospitals.	Available beds.	Hospitals.	Available beds.	Hospitals.	Available beds.	Hospitals.	Available beds.
GENERAL HOSPITALS.								
Hospitals with Medical Schools	13	4,647	1	378	6	3,231	20	8,256
Hospitals without Medical Schools containing 200 or more beds ...	22	5,566	1	293	1	200	24	6,059
Ditto from 100 to 199 beds	66	9,192	2	258	8	1,386	76	10,836
Ditto from 30 to 99 beds	125	6,295	19	946	18	935	162	8,176
Ditto less than 30 beds	292	4,341	33	470	54	815	379	5,626
Totals of General Hospitals	518	30,041	56	2,345	87	6,567	661	38,953
SPECIAL HOSPITALS.								
Hospitals containing 200 or more beds ...	4	1,051	—	—	1	316	5	1,367
Ditto from 100 to 199 beds	7	896	—	—	3	399	10	1,295
Ditto from 30 to 99 beds	60	3,195	1	76	10	579	71	3,850
Ditto less than 30 beds	34	628	—	—	10	159	44	787
Totals of Special Hospitals	105	5,770	1	76	24	1,453	130	7,299
Totals of General and Special Hospitals ...	623	35,811	57	2,421	111	8,020	791	46,252

VI. BUREAU OF HOSPITAL INFORMATION,

Since the year 1920 the Hospital and Medical Services Department of the Joint Council have carried on a Bureau of Information for all those Provincial hospitals that might desire their help.

The Bureau was the natural outcome of the Survey of Provincial hospitals which the Joint Council issue annually. The production of this Survey involves the close examination of more than seven hundred Reports and correspondence with the administrative officials of many institutions, and the Department, therefore, is naturally put in possession of much which analysis and tabulation can reduce to a form useful to those who seek information on hospital matters.

The Survey and the Bureau have also brought the Department into touch with not a few hospitals to which, we would be glad to think, real help had been given either by personal visit, by interview in London, or by correspondence.

The experience of the past seven years enables it to be said without any hesitation that there is a real need for such a Bureau and that its usefulness is only limited by the extent of its sources of information. The wider the area from which it can draw, the greater the help it can render to each individual hospital.

Limited in scope as the activities of the Bureau of the Joint Council may have been up to the present, we have good reason to know that it has secured a place in the Hospital World and that its disappearance would create a distinct gap.

The experience of the Incorporated Association of Hospital Officers in which a Bureau of a similar character was established last year confirms our views regarding the need for such an organisation.

We venture to think that there is here obvious ground for common action and the joining of all available forces. One comprehensive and efficient organisation established in London could, we believe, without any difficulty whatever secure the cordial co-operation of all voluntary workers throughout the world.

We know that the Colonies would welcome and support such a Bureau and the United States of America have by the ready and copious response to any request for information shown how they would regard it.

Nor are the sources of information confined to purely voluntary organisations. Hospitals appeal to all alike. Government and Municipal departments have rendered help whenever we have applied to them ; nor should we have any hesitation in seeking information likely to be of use to hospitals from the great trade organisations in London and elsewhere.

VII. THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS.

The Voluntary Hospitals are jealous of their independance and regard anything of the nature of central control as endangering those very characteristics that have given them so deep a hold on the affections of the public. It is, therefore, a little unfortunate that the word " Uniform " was ever adopted by those who first made efforts to reform Hospital Accounts. The word suggests a compulsory bringing of the hospitals into line. It is perfectly certain that no such motive actuated the originators of the Uniform System, and it is equally certain that to-day no such motive actuates their successors who have recently issued a Fourth Revised Edition. The only object aimed at was and is the production of a really efficient administrative instrument.

It is indeed necessary from the point of view of hospitals as a whole that if the greatest possible use is to be made of a system of accounts, it should be adopted by as large a number as possible, but unless the basis upon which it is founded is appropriate to the purpose in view, its mere adoption by hospitals, however numerous can never convert it into a satisfactory administrative instrument.

No doubt at the outset the basis chosen was one not unsuitable for hospitals of the period, which were comparatively simple institutions closely resembling each other. But the rapid progress of recent years and the constant growth in the complexity of hospital activities has made it abundantly evident that a change of a somewhat radical nature is necessary if accounts are ever to take their proper place in the art of administration.

We do not mean that this change, though radical enough, should be introduced suddenly ; indeed, we think that the editors of the Fourth Revised Edition are wise in hurrying slowly. It is the unfortunate legacy of the original error that an almost instinctive distrust of accounts has grown up in the administrative mind, nor is the Administrator altogether to be blamed. There are few who have not at one time or another had to face adverse criticism, founded upon faulty data and who in their defence have not found themselves involved in a most difficult and unsatisfactory search for reliable facts and figures. It would not, therefore, be wonderful if they as a body were to view with some misgiving the administrative value of any particular system of accounts. There is, therefore, a probationary period to be gone through before a complete reconciliation between Administration and Finance can be expected. This fact we have little doubt was present in the minds of the Revising Committee.

At the same time, it cannot be too strongly urged that the Accountant is the right hand of the Administrator, and that it is upon the form in which he presents the facts, whether in terms of pounds sterling or pounds avoirdupois, that the value of the help which he can give, depends. Monthly statements setting forth expenditure and consumption on the basis of the use to which things are put, not names by which they are called, and related to an appropriate unit, provide the Administrator with one of the most effective instruments of control. Such statements have these further great advantages, namely, they provide material from which the most satisfactory and convincing annual account can be prepared for presentation to the public; they provide material from which data of a really reliable character can be derived for the common benefit of all hospitals alike.

It is with especial pleasure that we note that this view has received the endorsement of a Government Report. Paragraph 6 of the first Report of the Select Committee on Estimates, published 31st March, 1926, runs as follows :—

> " As public opinion tends to demand a more efficient public Service, so that Service in its turn, becomes more intricate and specialised, and wider in its ramifications. This condition of affairs not only makes real Parliamentary control more difficult, but also more necessary. We believe the first essential to control is that the Estimates should be so framed as to show the object rather than the subject of expenditure. Otherwise it is almost impossible for Parliament to follow the financial results of its own legislative proposals, or to be in a position to control the Executive in the way in which it carries those proposals into effect."

It is obvious that the proper basis on which to frame an estimate is also the proper basis on which to set out the accounts.

We are greatly indebted to the efforts of those who have for long been endeavouring to improve Hospital Accounts, and to Sir Basil Mayhew for his very lucid paper (which we print on page 79) on the last edition of the Revised Uniform System, which was published in January 1926.

We are glad to observe in this Edition certain new and encouraging features which lead us to believe that in due time Hospital Accounts will satisfy the most exacting of critics.

We draw special attention to all that Sir Basil Mayhew says regarding subsidiary accounts, quantity statistics, the budget and departmental costs. It is from these sources that we must, for the present, look for administrative advance. Invaluable data could be prepared from the properly recorded experiences of numerous hospitals in their various activities, laundry, kitchen, etc., etc. Such data would enable the figures to which we are still restricted of cost per bed, occupied or available, to be interpreted with greater confidence.

Sir Basil Mayhew says :—" A costing system can quite easily be developed by stages starting with the Indirect Service Departments and gradually working up until the whole costing system links up with the results shown in the financial books." A statement of this kind from such an authority is a good augury. The difficulties of costing are worse in anticipation than in reality, and we are confident that by the time that the next revision is due, the hospitals will be ready to accept a system of accounts framed upon an unassailable basis.

In the meantime, we need hardly say how heartily we agree with the Voluntary Hospitals Commission in recommending the adoption of the new Revised Form by all hospitals alike. Our work of tabulation would be thereby greatly reduced.

VIII. MENTAL HOSPITALS AND THEIR RELATION TO GENERAL AND TO OTHER SPECIAL HOSPITALS.

Dr. Barham has contributed a valuable paper on a subject of pressing importance and one requiring the most serious consideration.

Dr. Barham states the problem and points out the objective. His plea for co-operation will be sympathetically received by the Committees of all our large Voluntary Hospitals. We can imagine no method more likely to produce in the end a satisfactory solution of this problem than that of referring it to the sympathetic consideration of a large number of independent bodies, provided—

(1) That the object aimed at has been clearly stated, and the dangers of hasty action, however well intentioned, pointed out,

and (2) That there is some machinery for collecting the experience of each individual body and making it the common property of all.

Dr Barham's paper goes far towards satisfying the first condition, and there is reason to hope that before long it will be possible to say that the Voluntary Hospitals possess an organisation that satisfies the second.

IX. MATERNITY WARDS IN GENERAL HOSPITALS.

We are grateful to Sir John Robertson for his paper on "Maternity Wards in General Hospitals." It is most valuable to obtain definite and clear-cut advice on so important a subject.

Sir John Robertson considers that the most urgent need is for the provision of beds for difficult cases.

We call special attention to his advice with regard to the type of building required and the provision of resident medical attention. It is important to observe, also, that these additions to a General Hospital ought to be self-supporting.

Sir George Newman in the summary of his Report on the State of the Public Health for the year 1925, says :—

> "A third illustration of benefit following vigorous action by Local Authorities, likewise almost immediate in its effects, is seen in the remarkable service rendered by them and by voluntary workers in the provision of Maternity and Infant Welfare Centres. Where such centres are efficient and comprehensively conducted, the effect on the infant mortality and on Child Welfare generally has been astonishing."

X. HOSPITAL CONSTRUCTION.

Hospital Construction is a fascinating subject, and Mr. Pole in his article which appears on page 90, gives a most interesting review of the changes that have taken place during the past 100 years. We commend the block plans with which the article is illustrated. Too often the diagrams with which from time to time hospital publications are embellished are of so elaborate a character that it is almost impossible to obtain a grasp of the general outlay of the buildings to which they refer.

The details connected with sinks, windows, doors, etc., etc., are to-day matters of refinement, and the modern high, broad ward, with its attractive outlook has, one might almost say, reached perfection. So, too, with the modern operating theatre on which possibly more thought has been lavished than upon any area of equal size in the whole world. It is in the general arrangement of the various masses—wards, operating theatres, departments, administrative block with its offices, kitchens, laundries, and the residential quarters—that advance lies. An initial mistake in the arrangement of the various blocks, or a mistaken economy in the initial capital expenditure, are legacies that invariably bring regrets. Adequate and well-placed store accommodation, for instance, may easily be the means of reducing the annual wage bill. We would suggest as one of the most important matters in Hospital construction to be considered to-day the economical distribution of the various commodities required, whether from the kitchen, the laundry, the dispensary, or the general stores. We are of opinion that there is a unique opportunity for a Hospital Architect to devise some means by which a great deal of the work now done by hand might be done from one centre by mechanical means ; and this is the more important in England where the tendency is, and probably rightly, to spread the buildings over a large area, than, for instance, in America where the efforts to secure economy in this respect are causing hospitals to extend upwards rather than along the surface.

One of the striking developments of recent years has been the small hospital. Some of these providing thirty to forty beds are models of ingenuity. At the same time, they are not particularly cheap to build. An examination of the costs of nineteen small hospitals leads to the conclusion that any Committee contemplating building would have to face an expenditure of approximately £600 to £700 per bed. Some of these hospitals have cost very much more—nearly double that figure. At the same time, eliminating those instances which have been very expensive for some possibly quite unavoidable reason, we should estimate that, generally speaking, normal work has been carried out at approximately the following cost :—

Site (unless given)	£ 25 per bed.
Building and Construction	500 ,, ,,
Equipment	60 ,, ,,
Fees, etc.	50 ,, ,,
	£ 635 ,, ,,

Some years ago, Dr. Goldwater estimated that equipment costs were equal to about 10% of the building costs. This estimate was remarkably accurate at the time. It possibly requires a little adjustment to bring it up to date. Exclusive of the cost of site and fees, it may be placed between 12% and 15%.

XI. BEDS FOR PAYING PATIENTS IN VOLUNTARY HOSPITALS.

It is characteristic of the Voluntary Hospital World that practice almost always precedes theory. Contributory Schemes still supply material for academic discussion, although the first was established more than a hundred years ago, and to-day they provide the larger portion of the incomes of many hospitals. So, too, with beds for Paying Patients.

To-day in England, 171 Provincial hospitals, of which 27 are large institutions, make some provision to meet the insistent demand for Paying Beds. At the Liverpool Royal Infirmary there have been Paying Beds since 1887 and at the Queen Victoria Royal Infirmary, Preston, since 1876.

We have pleasure in publishing the views of those who have practical experience of beds for Paying Patients in both large and small voluntary hospitals. As might be expected these differ. Conditions and wants in one district are not the same as in another. It is one of the chief advantages of a voluntary system that it is able to meet such wants and such conditions in the manner desired by those who are most concerned.

All are agreed that beds are wanted. Some would attach them to voluntary hospitals, others would establish Paying Hospitals. There is here no matter of principle involved. The only point of importance to decide is which place would provide the best, the speediest and the least costly service to those who require it. We are inclined to think that recent events point to the voluntary hospital rather than to the Paying Hospital as providing the solution of the problem. In certain populous centres Paying Hospitals might prove successful, but it is doubtful whether they could ever compete with the great voluntary institutions should these undertake seriously to cater for the Middle Classes on the same scale as has been done in America.

In an interesting paper which Mr. A. G. E. Sanctuary, the Administrator of the Radcliffe Infirmary, Oxford, read at a meeting at Oxford, and which was reprinted in both the " British Medical Journal " and the " Hospital Gazette," excellent reasons are given why the Voluntary Hospitals should in this respect take example from the United States. Mr. Sanctuary is of opinion that in so doing the voluntary hospitals would place their finances on an assured basis. We make no apology for printing once more the concluding paragraph of his paper :—

> " I sincerely hope that the Medical Profession will combine with the Hospital Managers to expand and remodel the existing system of institutional treatment to suit the changing needs of the public, before the whole matter is taken out of their hands by purely commercial bodies who will be prepared to undertake the paying side of the work as a profit making

> concern, leaving the remainder for the Voluntary Hospitals to deal with under conditions which must become increasingly difficult as the various forms of treatment become more elaborate and expensive.
>
> If the Hospitals, starting as they do with fine equipment and buildings and possessing great experience, will only respond to what I think are the wishes of the public, they will put themselves in a strong position financially, and by a wise use of their money will become such an efficient as well as indispensable feature of the nation's life that their continued existence will be assured."

XII. THE REPORT OF THE VOLUNTARY HOSPITALS COMMISSION.

As last year Dr. F. N. Kay Menzies, a member of the Voluntary Hospitals Commission, gave a comprehensive review of the Report of that body on Voluntary Hospital Accommodation in England and Wales, and as this Report reaches every Provincial Voluntary Hospital, we think it advisable to publish the following notice, although it has already appeared in the Public Press.

> "The Minister of Health has addressed a letter to the Chairman of the Voluntary Hospitals Commission explaining that he has come very reluctantly to the conclusion that in the present financial situation it is impracticable at this stage to proceed with the proposals made in the Commission's last report for a Parliamentary Grant towards the cost of Hospital Extensions.
>
> In expressing his appreciation of the services of the Commission, Mr. Chamberlain has informed Lord Onslow that he is most anxious that the Commission should continue their work both to act as a link between the Government and the Voluntary Hospitals, and also to keep in touch with the Local Voluntary Hospital Committees throughout the country and to facilitate communication between them.
>
> The Chairman has intimated to Mr. Chamberlain the willingness of the Commission to comply with this request."

Ministry of Health,
Whitehall, S.W.1.
27th February, 1926.

I beg to thank all those Hospital Superintendents and Secretaries throughout Great Britain for the courtesy with which they invariably respond to our requests for help.

I also desire to thank my colleague, Mr. A. E. Ceadel, for his invaluable assistance in the production of this Report.

October, 1926.

R. H. P. Orde.

Throughout this Report the Hospitals reviewed are grouped under the headings :—

Group A. Hospitals having **100 or more beds.**

Group B. Hospitals having **30 to 99 beds.**

Group C. Hospitals having **less than 30 beds.**

This year we give Tables of the large General Hospitals containing 200 or more beds, in addition to those which have appeared in former Reports of Hospitals associated with Medical Schools and of the General and Special Hospitals in each of the above Groups. We hope thereby to give to a larger number of hospitals an individual as well as a general interest in the contents of this Report.

SECTION 1.

VOLUME OF WORK DONE IN THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

THE NUMBERING OF PATIENTS.

That the number of patients treated in a hospital is a figure of importance is shown by the fact that every Committee of Management places it in the forefront of the account which it presents each year to the public and very properly bases upon it an appeal for a continuance of support. We have, therefore, no hesitation in drawing attention to the lack of uniformity that characterises the methods by which this important figure is arrived at.

And just as the figure in the case of each individual hospital is important in the area which the hospital serves, so are the total figures of all the hospitals important in any justification of the Voluntary System to the country at large. It is most desirable that these total figures should be as accurate as possible, and it is therefore essential that all Hospitals should employ a uniform method of numbering their patients.

We may regard with confidence the total figures of In-patients given in our Tables, though even these are not arrived at altogether without difficulty. For example, several Hospital Reports in giving the record of new In-patients include a number of " Renewals," *i.e.*, patients counted a second time after a certain period of treatment. It is not, however, possible to feel the same confidence with regard to the Out-patient numbers, so varied are the methods employed in numbering them.

Were all Hospitals to use the forms given in the Revised Uniform System of Hospital Accounts, tabulation would be facilitated, but even so, the resultant figures would leave something to be desired. We give two examples of what we mean. One with regard to In-patients and one with regard to Out-patients.

> (*a*) It might be said that the Voluntary Hospitals discharge their patients at too early a date, or it might be required to ascertain whether owing to improved methods of treatment the stay in hospital had been shortened. Obviously no reply could be made either to statement or question from figures which combine medical and surgical patients, and often include a large number whose condition did not require a stay of much more than twenty-four hours.
>
> It is quite possible for two hospitals pursuing identical methods with regard to the length of time they retain medical and surgical cases respectively, to show very different figures of average length of stay of their patients as a whole, owing to the difference in the proportions of medical and surgical cases admitted.
>
> The misleading character of the figure " Average Length of Stay," can most easily be seen by reference to Table 7. Here at hospital E, the average length of stay is 25 days, and at hospital J, 14 days. As bed for bed, four times as many operations were performed in hospital J as in hospital E, it is probable that this larger proportion of surgical work, and not any difference in methods of treatment, accounts for the very much shorter length of stay in the former hospital.
>
> (*b*) Recently the pressure in the Out-patient Departments was a subject that gave rise to a good deal of discussion. The available figures gave no reliable indication of the extent of the increase, or the exact department in which it was most pronounced.

We take the view that it is most desirable to know the number of new Out-patients, and the number of attendances *in each department.*

We venture to suggest that the records of In-patients should be set out in greater detail and should give the number treated under the headings, Medical, Surgical, Ophthalmic, Aural, etc., and that the records of Out-patients treated should follow some such form as the following :—

SUGGESTED FORM FOR OUT-PATIENT STATISTICS.

Department.	New Patients.	Subsequent attendances.	Total attendances.
Patients on books at the beginning of the year ...	—		
Casualty Department			
Medical			
Surgical			
Ophthalmic			
Etc.			
(All special departments should be shown separately).			
Total			

NOTE.—According to the Revised Uniform System of Hospital Accounts "a person attending different departments for different ailments should be counted as a separate out-patient in each department"; and "a patient passing through the Casualty Department to the Out-patient Department for the same ailment should be counted once only."

This plea for a revision of the methods of numbering the patients is no mere statistical refinement. The volume of work performed by the voluntary hospitals of Great Britain is one of the basic figures upon which any attack or defence of them as a system, whether with regard to their cost or for some other reason, would be founded. It should be available in full and accurate detail.

VOLUME OF WORK DONE DURING 1925.

In round figures, half-a-million In-patients and two-and-a-quarter million Out-patients were treated in the English and Welsh Voluntary Hospitals during the year 1925. The volume of work done in each Group may be gathered most readily from the following table.

Hospitals.			No. of In-patients treated per available bed.	No. of Out-patients to each In-patient.
GENERAL HOSPITALS	**Group A**	Hospitals associated with Medical Schools	18	7
		General Hospitals without Medical Schools containing 200 or more beds	15	5
		General Hospitals without Medical Schools containing from 100 to 199 beds	14	4
	Group B	... ...	13	3
	Group C	... ...	12	2
SPECIAL HOSPITALS	**Group A**	... ...	16	8
	Group B	... ...	14	5
	Group C	... ...	6	6

Only a small percentage of hospitals give data regarding three important departments in sufficient detail to enable Tables to be prepared. We continue the publication, however, of Tables 4, 5 and 6, incomplete as they are, in the hope that as time goes on, the number of Hospitals giving details will increase.

Tables 7 and 8. Since the year 1920, the accommodation in eleven of the fourteen provincial hospitals with Medical Schools has remained almost stationary and (if we exclude the fourteenth hospital which did not become a Medical School until the year 1923), the total increase of beds in this Group during the period is only 180, yet the volumes of In-patient and Out-patient work accomplished have increased in each case almost exactly 27%. This result has been brought about partly by a fuller occupation of the available accommodation and partly by shortening the stay of patients in the beds.

How far acceleration is due to improved methods of treatment, to the provision of auxiliary accommodation to which discharges can be made at an earlier date, or to an ever increasing pressure from those outside seeking admission, we have little direct data upon which to form a judgment. It is, however, to be observed that in all except those hospitals in which there has been an increase in the number of beds, the accommodation has been more and more utilised until it now exceeds an average percentage of 90 ; in one case the percentage is actually 99. Seeing that in any General Hospital there are at least ten divisions between which there can be no interchange of patients, a 90% occupation can only be brought about by overcrowding and extra beds in the wards. In several Reports reference is made to this. Reference is also made to the establishment and the greater use of existing accommodation of the Recovery Home type.

What part Recovery Branch Hospitals may play in this matter, it is difficult to say. Hospital statistics do not give assistance. This is a little unfortunate as the rôle of the Auxiliary Hospital in a general Hospital System has been a matter of considerable interest both in England and Scotland, and a decision as to their practical utility depends largely upon full and accurate figures.

The 23 large General Hospitals without Medical Schools attached provide as a Group rather more beds than the Medical School Group and treat fewer In-patients and considerably fewer Out-patients. This Group, however, includes hospitals which, so far as Tables 7 and 8 are concerned, are indistinguishable from Medical School Hospitals, and might with perfect propriety be classified as such.

The development of these important General Hospitals without Medical Schools, which the experience gained during the War did so much to stimulate, is one of the features of recent hospital history.

TABLE 1.

NUMBER OF IN-PATIENTS AND OUT-PATIENTS TREATED AND PERCENTAGE OF AVAILABLE BEDS OCCUPIED.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Percentage of available beds occupied daily.	No. of New In-patients.	No. of New Out-patients.
Group A	1921	108	20,525	80·67%	257,638	1,269,118
	1922	108	20,730	82·17%	260,066	1,273,792
	1923	115	22,071	82·75%	295,303	1,426,178
	1924	114	21,624	88·33%	317,871	1,545,380
	1925	**116**	**22,281**	**84·50%**	**338,212**	**1,668,242**
Group B	1921	160	8,234	74·57%	93,710	353,315
	1922	159	8,180	73·01%	95,575	342,957
	1923	183	9,116	72·68%	112,758	424,108
	1924	195	9,836	74·15%	124,515	438,644
	1925	**197**	**10,141**	**73·80%**	**132,209**	**445,074**
Group C	1921	301	4,359	61·79%	50,643	144,720
	1922	304	4,446	59·23%	47,395	110,589
	1923	322	4,766	62·79%	53,773	118,908
	1924	348	5,206	60·96%	60,413	152,746
	1925	**339**	**5,197**	**62·26%**	**57,928**	**110,506**
Total	1921	569=98% (*a*)	33,118=99% (*b*)	—	401,991	1,767,153
	1922	571=97% (*a*)	33,356=98% (*b*)	—	403,036	1,727,338
	1923	620=99% (*a*)	35,953=99% (*b*)	—	461,834	1,969,194
	1924	657=99% (*a*)	36,666=99% (*b*)	—	502,799	2,136,770
	1925	**652**=99% (*a*)	**37,619**=99% (*b*)	—	**528,349**	**2,223,822**

(*a*) Percentage of Hospitals reviewed.
(*b*) Percentage of beds in Hospitals reviewed.

TABLE 2.

NUMBER OF PATIENTS TREATED IN GENERAL AND SPECIAL HOSPITALS DURING 1925 SHOWN SEPARATELY.

Hospitals.	No. of Hospitals giving details.	No. of available beds.	No. of New In-patients.	No. of New Out-patients.
General Hospitals—				
Group A				
Medical School Hospitals ..	14	5,025	88,193	594,066
Hospitals without Medical Schools having 200 or more beds ..	23	5,859	85,640	396,582
Hospitals without Medical Schools having from 100 to 199 beds ..	68	9,450	133,533	510,261
Group B	141	7,127	89,966	235,138
Group C	307	4,590	54,016	86,995
Total of General Hospitals	**553**	**32,051**	**451,348**	**1,823,042**
Special Hospitals—				
Group A	11	1,947	30,846	167,333
Group B	56	3,014	42,243	209,936
Group C	32	607	3,912	23,511
Total of Special Hospitals	**99**	**5,568**	**77,001**	**400,780**

TABLE 3.

NUMBER OF SURGICAL OPERATIONS (UNDER GENERAL ANÆSTHETIC).

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds and percentage of total reviewed.	No. of operations.
Group A	1921	97	18,481=90%	192,052
	1922	101	19,503=93%	215,935
	1923	105	19,872=90%	238,594
	1924	109	20,739=96%	268,834
	1925	**113**	**21,691=97%**	**293,175**
Group B	1921	135	7,129=85%	72,088
	1922	135	7,118=84%	76,974
	1923	163	8,327=90%	93,703
	1924	178	9,005=90%	104,963
	1925	**178**	**9,263=91%**	**110,020**
Group C	1921	201	3,067=68%	32,675
	1922	194	3,006=66%	28,939
	1923	259	3,934=82%	35,608
	1924	318	4,851=92%	46,213
	1925	**302**	**4,687=90%**	**48,290**
Total	1921	433=74·53%*	28,677=85·97%	296,815
	1922	430=73·25%*	29,627=87·22%	321,848
	1923	527=84·46%*	32,133=89·07%	367,905
	1924	605=91·39%*	34,595=93·93%	420,010
	1925	**593=90·69%***	**35,641=94·55%**	**451,485**

* Percentage of Hospitals reviewed.

TABLE 4.

X-RAY DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details and percentage of total reviewed.	*Total No. of patients treated in those Hospitals.	No. of Radiographs.	No. of Screen Exams.	No. of Treatments.
Group A	1922	54=49·54%	786,861	100,630	26,495	50,745
	1923	59=51·30%	1,004,206	143,539	45,889	67,068
	1924	51=44·74%	859,860	146,078	31,573	54,664
	1925	**57=49·14%**	**960,180**	**192,540**	**26,912**	**61,727**
Group B	1922	29=17·68%	63,679	9,889	4,867	11,488
	1923	43=23·37%	132,379	15,229	4,963	8,449
	1924	44=22·34%	137,184	20,268	4,232	4,704
	1925	**46=23·23%**	**151,380**	**30,682**	**3,857**	**4,685**

* These patient figures (including both in-and out-patients) do *not* refer to the work in the department.

TABLE 5.

ELECTRO-THERAPEUTIC DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details, and percentage of total reviewed.	*Total patients treated at those Hospitals.	No. of Treatments given.
Group A	1922	33=30·27%	465,986	311,365
	1923	31=26·96%	396,710	216,889
	1924	28=24·56%	451,781	264,200
	1925	**32=27·59%**	**509,614**	**366,225**
Group B	1922	14= 8·54%	36,870	55,175
	1923	17= 9·24%	59,624	56,908
	1924	10= 5·08%	34,568	16,027
	1925	**12= 6·06%**	**36,085**	**17,286**

* These patient figures (including both in-and out-patients) do *not* refer to the work in the department.

TABLE 6.

MASSAGE DEPARTMENT.

Hospitals.	Year.	No. of Hospitals giving details, and percentage of total reviewed.	*Total patients treated at those Hospitals.	No. of Treatments given.
Group A	1922	46=42·20%	697,728	546,606
	1923	39=33·91%	650,657	479,496
	1924	38=33·33%	729,136	490,222
	1925	**47=40·52%**	**754,641**	**583,031**
Group B	1922	17=10·37%	44,627	100,419
	1923	23=12·50%	73,200	68,453
	1924	21=10·66%	67,160	52,014
	1925	**25=12·63%**	**86,806**	**75,758**

* These patient figures (including both in-and out-patients) do *not* refer to the work in the department.

TABLE 7.

SURVEY OF THE WORK DONE IN THE 14 HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN ENGLAND AND WALES.

1 Hospital.	2 Year.	3 No. of available beds.	4 Average No. of beds occupied daily.	5 Percentage of available beds. occupied.	6 No. of new In-patients.	7 Average length of stay per In-patient (days).	8 No. of new Out-patients.	9 No. of Surgical Operations.
A	1921	324	260·00	80·25	4,153	22·85	26,733	3,830
	1922	324	273·59	84·44	4,477	22·36	26,821	4,233
	1923	324	280·56	86·59	4,780	21·41	29,116	4,056
	1924	324	277·12	85·53	5,069	19·98	31,191	4,004
	1925	**328**	281·93	85·95	5,556	18·50	32,476	4,631
B	1921	218	172·18	78·98	2,355	26·60	15,822	1,565
	1922	218	181·85	83·41	2,428	27·49	16,638	1,758
	1923	220	189·50	86·14	2,488	27·98	18,966	2,173
	1924	220	199·88	90·85	2,675	27 29	21,922	2,301
	1925	**221**	**200·91**	**90·91**	**2,802**	**26·19**	**25,362**	**2,741**
C	1921	370	317·00	85·68	5,818	19·70	40,907	4,941
	1922	370	297·00	80·27	5,773	19·00	42,041	5,421
	1923	370	314·00	84·86	6,153	18·62	47,696	6,317
	1924	369	318·00	86·18	6,868	16·90	51,777	7,085
	1925	**371**	**323·00**	**87·06**	**6,751**	**17·50**	**55,384**	**8,257**
D	1921	224	178·80	79·82	3,229	20·10	19,128	—
	1922	224	180·80	80·71	3,602	18·30	20,224	3,652
	1923	224	181·70	81·12	3,437	19·20	23,547	3,751
	1924	224	185·80	82·95	3,675	20·10	26,053	4,302
	1925	**224**	**192·20**	**85·80**	**3,414**	**20·60**	**27,328**	**4,257**
E	1921	381	335·00	87·93	5,303	—	34,804	4,089
	1922	381	341·00	89·50	5,487	—	34,367	4,068
	1923	363	351·00	96·69	5,445	25·00	38,859	2,609
	1924	363	341·00	93·94	5,498	22·00	41,967	1,972
	1925	**476**	**376·00**	**78·99**	**5,459**	**25·30**	**45,592**	**2,536**
F	1921	236	204·00	86·44	3,164	22·23	31,703	3,658
	1922	236	210·00	88·98	3,115	23·25	32,721	3,323
	1923	316	234·00	74·05	3,683	23·52	47,926	3,836
	1924	316	274·00	86·71	4,286	23·07	39,181	4,431
	1925	**316**	**269·00**	**85·13**	**4,139**	**23·58**	**44,977**	**4,291**
G	1921	297	269·00	90·57	5,368	18·50	51,888	—
	1922	350	275·60	78·74	5,403	19·70	44,899	2,436
	1923	350	287·70	82·20	5,766	17·30	49,102	2,604
	1924	343	300·00	87·46	6,120	17·10	56,690	6,572
	1925	**350**	**310·00**	**88·57**	**6,727**	**16·10**	**60,226**	**7,587**
H	1921	268	232·29	86·68	3,843	22·00	24,688	2,421
	1922	268	239·15	89·24	3,966	22·01	22,157	2,108
	1923	268	241·88	90·25	4,212	20·94	25.088	3,422
	1924	268	245·25	91·51	4,649	19·37	27,597	2,694
	1925	**268**	**244·17**	**91·11**	**4,673**	**19·00**	**30,420**	**2,646**
I	1921	671	529·00	78·84	11,252	17·16	47,164	8,259
	1922	614	524·46	85·42	11,044	17·33	46,623	8,049
	1923	614	541·00	88·11	10,696	17·62	46,596	8,698
	1924	618	539·00	87·22	10,814	17·95	42,348	8,953
	1925	**618**	**543·00**	**87·86**	**11,047**	**17·68**	**45,062**	**9,053**
J	1921	532	429·00	80·64	9,242	16·00	42,771	8,231
	1922	546	445·00	81·50	9,785	15·90	41,857	9,470
	1923	542	461·00	85·06	10,778	15·05	47,536	10,552
	1924	542	467·00	86·16	11,248	14·60	50,777	11,403
	1925	**542**	**477·00**	**88·01**	**12,083**	**13·90**	**62,739**	**12,788**
K	1921	534	512·60	95·99	10,962	17·00	92,724	11,079
	1922	534	525·40	98·39	11,411	16·80	93,406	11,755
	1923	534	537·40	100·64	12,159	16·10	105,426	12,256
	1924	534	539·00	100·94	12,865	15·30	110,525	12,436
	1925	**538**	**535·00**	**99·44**	**13,281**	**14·70**	**116,252**	**13,082**

TABLE 7.—*continued.*

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds. occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations.
L	1921	232	174·00	75·00	2,418	25·82	8,782	2,454
	1922	210	176·00	83·81	2,984	22·00	7,733	2,594
	1923	205	169·00	82·44	3,092	20·40	9,971	2,178
	1924	205	172·00	83·90	3,339	17·45	9,521	2,446
	1925	**205**	191·00	93·17	3,561	19·65	9,705	2,538
M	1921	190	163·00	85·79	2,326	25·81	8,982	2,482
	1922	190	168·00	88·42	2,231	27·46	8,987	2,376
	1923	190	179·00	94·21	2,374	27·77	10,166	2,596
	1924	190	174·00	91·58	2,748	23·06	10,701	2,866
	1925	**190**	**177·00**	**93·16**	**2,980**	**21·70**	**11,896**	**2,943**
***N**	1923	341	318·60	93·43	5,016	24·33	23,476	4,619
	1924	341	323·80	94·96	5,445	22·80	24,769	4,738
	1925	**378**	**340·80**	**90·16**	**5,720**	**22·60**	**26,647**	**4,816**
Totals ..	1921	4,477	3,775·87	84·34	69,433	—	446,096	—
	1922	4,465	3,837·85	85·95	71,706	—	438,474	61,243
	1923	4,861	4,286·34	88·18	80,079	—	523,501	69,667
	1924	4,857	4,355·85	89·68	85,299	—	545,019	76,203
	1925	**5,025**	**4,461·01**	**88·78**	**88,193**	—	**594,066**	**82,166**

* Recognised as a Medical School during 1923.

TABLE 8.

SURVEY OF THE WORK DONE IN THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS, CONTAINING 200 OR MORE AVAILABLE BEDS.

1	2	3	4	5	6	7	8	9
Hospital	Year.	No. of available beds.	Average No.of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations
O	1923	192	175·50	91·41	2,425	26.38	4,261	2,028
	1924	202	163·93	81·15	2,467	24·38	4,917	2,072
	1925	**200**	**176·77**	**88·38**	**2,605**	**24·76**	**5,679**	**2,221**
P	1923	215	181·50	84·42	3,119	21·27	8,526	2,094
	1924	215	189·50	88·14	3,416	20·40	9,664	2,791
	1925	**215**	**185·04**	**86·07**	**3,579**	**18·80**	**10,166**	**2,479**
Q	1923	225	157·38	69·95	2,486	23·89	10,300	1,206
	1924	225	194·84	86·60	3,094	23·09	11,995	1,554
	1925	**225**	**187·23**	**83·31**	**3,097**	**22·18**	**13,019**	**1,739**
R	1923	201	159·62	79·41	2,033	29·25	6,626	1,691
	1924	206	166·39	80·77	2,191	27·84	8,287	1,910
	1925	**206**	**168·02**	**81·56**	**2,348**	**26·11**	**8,211**	**2,084**
S	1923	216	157·50	72·92	3,151	18·22	16,454	3,609
	1924	247	198·60	80·40	3,458	21·00	17,835	3,464
	1925	**307**	**222·00**	**72·31**	**3,998**	**20·50**	**19,453**	**3,533**
T	1923	320	289·00	90·31	4,350	24·00	21,050	3,414
	1924	320	289·00	90·31	4,806	22·00	22,843	5,897
	1925	**330**	**295·00**	**89·39**	**5,126**	**21·00**	**24,974**	**5,785**
U	1923	223	206·00	92·38	2,155	32·00	5,517	1,676
	1924	223	195·00	87·44	2,277	30·00	6,320	1,797
	1925	**223**	**199·00**	**89·24**	**2,510**	**28·50**	**6,458**	**1,886**

TABLE 8.—*continued.*

1	2	3	4	5	6	7	8	9
Hospital	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of new In-patients.	Average length of stay per In-patient (days).	No. of new Out-patients.	No. of Surgical Operations
V	1923	296	248·60	83·99	3,806	22·46	29,688	—
	1924	297	243·80	82·09	3,904	21·45	30,826	3,983
	1925	**297**	**274·14**	**92·30**	**3,712**	**23·02**	**33,388**	**2,132**
W	1923	300	219·29	73·10	2,655	29·38	11,710	2,465
	*1924	Report covers a period of nineteen months.						
	1925	**250**	**218·04**	**87·22**	**3,436**	**23·33**	**12,162**	**4,000**
X	1923	305	281·20	92·20	4,641	22·50	23,409	6,348
	1924	410	321·00	78·29	5,186	22·60	26,907	7,018
	1925	**400**	**324·50**	**81·12**	**5,793**	**20·50**	**27,852**	**8,056**
Y	1923	225	199·00	88.44	3,488	20·77	17,196	2,846
	1924	215	202·00	93·95	3.611	20·58	19,306	2,823
	1925	**225**	**201·00**	**89·33**	**3,799**	**19·25**	**18,933**	**3,713**
Z	1923	260	197·64	76·02	3,717	20·54	36,630	2,775
	1924	260	203·51	78·28	3,519	21·09	27,486	2,779
	1925	**260**	**212·54**	**81·75**	**3,981**	**19·61**	**29,536**	**3,003**
AA	1923	231	190·00	82·25	2,539	27·00	11,593	1,315
	1924	233	185·00	79·40	2,795	22·00	12,484	2,418
	1925	**221**	**173·00**	**78·28**	**2,855**	**22·00**	**12,896**	**2,505**
BB	1923	285	250·00	87·72	3,311	27·30	11,840	2,365
	1924	285	248·00	87·02	4,051	22·40	9,220	4,091
	1925	**285**	**262·00**	**91·93**	**4,055**	**23·60**	**11,875**	**2,893**
CC	1923	310	264·00	85·16	4,777	20·10	27,324	2,915
	1924	317	267·00	84·23	4,860	20·00	27,038	2,162
	1925	**317**	**272·70**	**86·03**	**5,026**	**19·60**	**31,459**	**2,917**
DD	1923	188	160·00	85·11	2,831	19·00	9,454	2,915
	1924	200	171·00	85·50	2,139	18·30	12,853	3,600
	1925	**211**	**192·00**	**91·00**	**3,887**	**18·00**	**15,372**	**4,012**
EE	1923	213	169·50	79·58	2,700	21·50	8,169	2,870
	1924	213	176·87	83·04	2,825	21.50	8,750	3,244
	1925	**215**	**185·90**	**86·47**	**3,029**	**21·16**	**9,017**	**3,583**
FF	1923	304	280·00	92·11	4,406	23·25	30,216	9,604
	1924	304	275·00	90·46	4,770	20·99	30,134	5,628
	1925	**304**	**275·00**	**90·46**	**4,403**	**22·74**	**28,794**	**5,921**
GG	1923	240	228·27	95·11	3,726	22·45	10,520	2,190
	1924	240	231·25	96.35	4,412	19·14	10,538	2,663
	1925	**240**	**227·00**	**94·58**	**4,593**	**17·89**	**11,629**	**2,787**
HH	1923	262	209·50	79·96	3,913	19·50	15,471	—
	1924	262	219·29	83·70	4,127	19·70	17,896	3,663
	1925	**293**	**222·19**	**75·83**	**4,124**	**20·15**	**19,730**	**3,500**
II	1923	210	182·76	87·03	3,393	18·86	23,498	3,780
	1924	210	179·46	85·46	3,389	18·37	27,667	3,721
	1925	**210**	**180·30**	**85·86**	**3,675**	**17·14**	**25,651**	**3,986**
JJ	1923	166	147·32	88·75	2,607	20·62	7,994	2,674
	1924	160	133·40	83·37	2,687	18·17	10,926	2,760
	1925	**225**	**138·22**	**61·43**	**2,821**	**18·13**	**11,507**	**3,086**
KK ..	1923	176	130·50	74·15	2,390	18·90	6,581	1,524
	1924	176	147·50	83·81	2,608	20.70	7,214	1,706
	1925	**200**	**146·70**	**73·35**	**3,188**	**17·00**	**8,821**	**2,056**
Totals ..	1923	5,563	4,684·08	84·20	74,619	—	354,027	62,304
	*1924	5,420	4,601·34	84·90	76,592	—	361,106	71,744
	1925	**5,859**	**4,938·29**	**84·29**	**85,640**	—	**396,582**	**77,877**

SECTION 2.

FINANCIAL POSITION OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

TOTAL RECEIPTS AND TOTAL EXPENDITURE.

Chance plays so large a part in hospital receipts that it is not safe to generalise, even from records that extend over a number of years. At the same time, it is allowable to express satisfaction when the figures justify it, and to accept them as auguries for the future.

Broadly speaking, during the past five years the English Provincial Voluntary Hospitals have raised enough money to meet their maintenance expenditure, have ended each year with a surplus, have increased their invested funds by approximately £4,000,000, and have, in addition, carried out a considerable building programme.

It is also satisfactory to know that each Group has shared in the yearly surplus. This is brought out in the last column of Table 9.

The financial record for the year 1925, which is also shown in the same Table, must be regarded with satisfaction. Among the 654 hospitals which are reviewed, some have been less fortunate than others, but a hospital system that shows at the end of its financial year a surplus of £709,984 cannot be held incapable of finding money to finance that which it sets its hand to do.

ORDINARY INCOME AND ORDINARY EXPENDITURE.

" Ordinary Income " does *not* include all the sums of money received during the year available for maintenance purposes. The terms " General Fund Income "* and " General Fund Expenditure " adopted by the King's Fund are to be preferred, and we purpose to gradually introduce them into our Tables.

It is probably sufficient for present purposes to show the effect which the inclusion of all sums available for maintenance purposes has upon the annual solvency of the hospitals in their Groups and as a whole.

In Table 15 the percentages of hospitals having an excess of Ordinary Income over Ordinary Expenditure appear as :—

Group A	51%
Group B	63%
Group C	73%
Total	66%

In a Table made out on the basis of General Fund Income and Expenditure the percentages would appear as:—

Group A	73%
Group B	75%
Group C	78%
Total	75%

---

* General Fund Income and Expenditure is all moneys which under the Revised Uniform System of Hospital Accounts are dealt with in the Income and Expenditure Account.

That is, three-quarters of the English Voluntary Hospitals met their maintenance expenses out of income. Indeed, if one may judge by the number of appeals in the past that have been based upon annual deficits, it is not at all unlikely that something approaching 25% is the normal percentage of the Voluntary Hospitals in which, in any one particular year, income fails to meet expenditure. As however the individual hospitals that compose the 25% differ each year, the figure need not be regarded with alarm. There are not many hospitals in which over a longer period—say five years—receipts available for maintenance purposes do not balance expenditure.

The position in the Provinces appears to be rather better than in London. 69 of the London hospitals, or approximately 59% are given in the Statistical Report of the King's Fund as having a surplus of General Fund Income over General Fund Expenditure.

Table 17 is an excellent guide to the financial situation of the hospitals, always remembering that if the Table were based on General Fund Income and Expenditure the position each year would be considerably better than that shown.

Table 18 divides the General from the Special Hospitals. The cost per available bed in the Special hospitals is very largely influenced, especially in the case of those in Group C, by the inclusion of Out-patient costs. We strongly urge the desirability of separating In-patient from Out-patient costs. In some of the small Special hospitals In-patient work is almost negligible compared with the Out-patient work.

Table 19. The fourteen Hospitals associated with Medical Schools closed their financial year in a stronger position than they have been since the end of the War. They do not, it is true, as a Group pay their way, but the record of their dwindling deficits, which is now £10·19 per occupied bed (it was £62·58 in 1920), encourages the hope that eventually and in spite of such set-backs as trade depressions, they will convert deficit into surplus, without Government help. This is a notable achievement, and one that is doubly striking if we consider it in conjunction with the constantly increasing load of work they have to meet.

Table 20 shows that as a Group the large Non-Medical School Hospitals are in rather a better financial position than those with Medical Schools. They raise approximately £3 more and spend approximately £12 less per occupied bed each year. It should, however, be noted that several of these hospitals which are working at high pressure are, in point of fact, costing as much to maintain each year as any of the hospitals in the Medical School Group. In this Group, of which for the purposes of comparison we have worked out the figures for the past three years, expenditure has increased rather more rapidly than income. They have still, however, a surplus of £5 per occupied bed.

TABLE 9.

TOTAL RECEIPTS AND TOTAL EXPENDITURE.

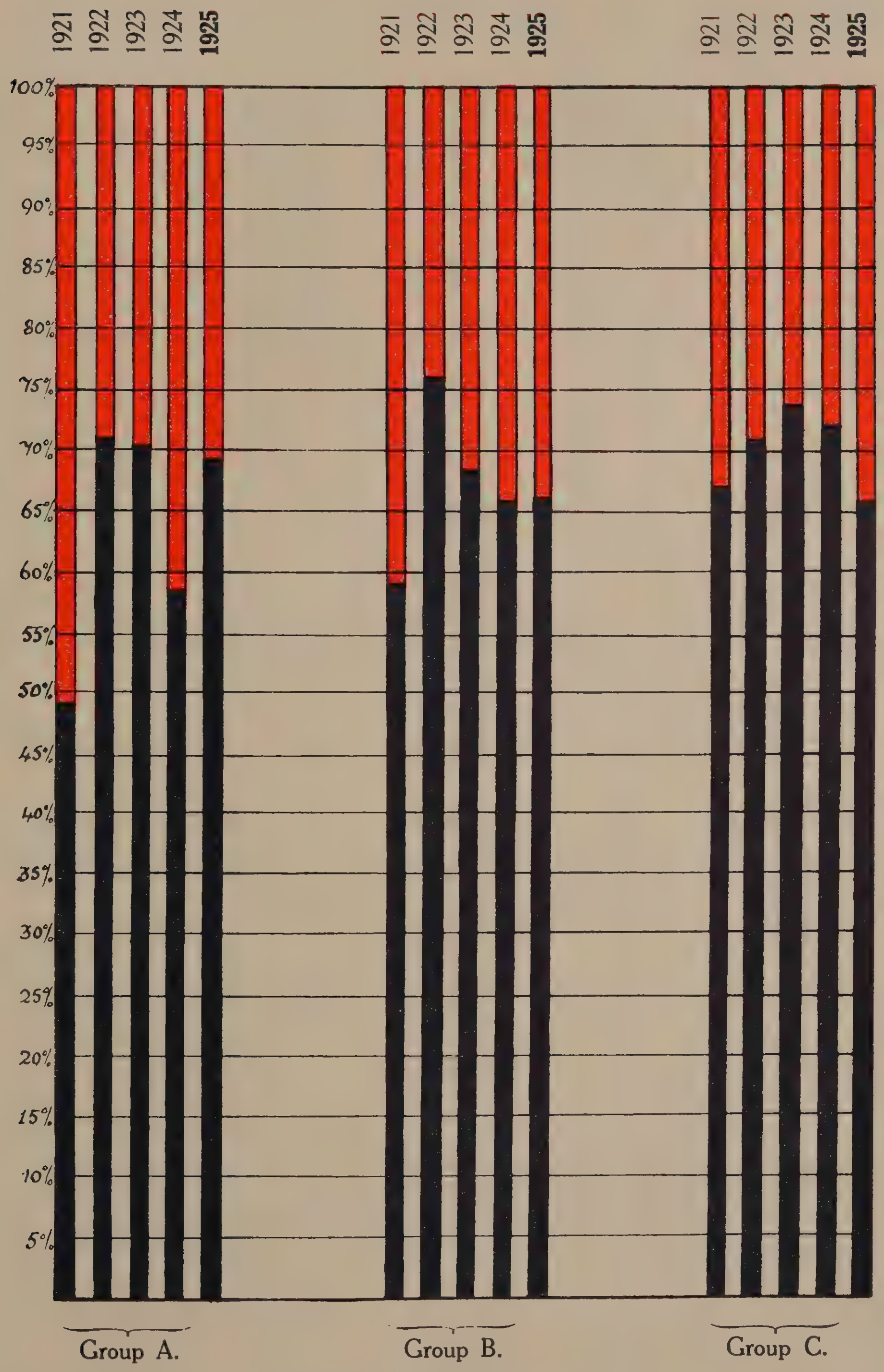
Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1921	108	£ 3,455,612	£ 3,454,432	£ 1,180
	1922	109	3,491.545	3,127,931	363,614
	1923	115	4,211,350	3,575,704	635,646
	1924	114	3,713,091	3,556,831	156,260
	1925	**116**	**4,132,923**	**3,728,454**	**404,469**
Group B	1921	164	1,309,627	1,185,713	123,914
	1922	164	1,250,681	1,061,348	189,333
	1923	184	1,437,548	1,246,068	191,480
	1924	197	1,658,400	1,475,183	183,217
	1925	198	**1,671,981**	**1,477,662**	**194,319**
Group C					
	1921	309	675,858	614,241	61,617
	1922	314	753,712	646,723	106,989
	1923	325	735,887	631,950	103,937
	1924	351	824,358	710,692	113,666
	1925	**340**	**823,695**	**712,499**	**111,196**
Total	1921	581	£ 5,441,097	£ 5,254,386	£ 186,711
	1922	587	5,495,938	4,836,002	659,936
	1923	624	6,384,785	5,453,722	931,063
	1924	662	6,195,849	5,742,706	453,143
	1925	**654**	**6,628,599**	**5,918,615**	**709,984**

TABLE 10.

HOSPITALS HAVING AN **EXCESS OF TOTAL RECEIPTS** OVER TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1921	53 (49%)	£ 1,817,081	£ 1,482,852	£ 334,229
	1922	77 (71%)	2,609,243	2,101,929	507,314
	1923	81 (70%)	3,347,221	2,494,243	852,978
	1924	66 (58%)	2,192,212	1,713,102	479,110
	1925	**74 (64%)**	**2,872,640**	**2,222,945**	**649,695**
Group B	1921	96 (59%)	875,717	627,541	248,176
	1922	124 (76%)	1,024,741	786,663	238,078
	1923	126 (68%)	1,062,048	762,146	299,902
	1924	130 (66%)	1,212,639	919,582	293,057
	1925	**130** (66%)	**1,170,975**	**877,941**	**293,034**
Group C	1921	206 (67%)	477,788	349,245	128,543
	1922	222 (71%)	601,104	440,734	160,370
	1923	239 (74%)	570,762	414,779	155,983
	1924	253 (72%)	615,483	444,146	171,337
	1925	**226** (66%)	**608,498**	**461,992**	**146,506**
Total	1921	355 (61%)	£ 3,170,586	£ 2,459,638	£ 710,948
	1922	423 (72%)	4,235,088	3,329,326	905,762
	1923	446 (71%)	4,980,031	3,671,168	1,308,863
	1924	449 (68%)	4,020.334	3,076,830	943,504
	1925	**430 (66%)**	**4,652,113**	**3,562,878**	**1,089,235**

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF :—
TOTAL RECEIPTS . . . . Shown in Black.
TOTAL EXPENDITURE . . Shown in Red.



Illustrating Tables 10 and 11.

TABLE 11.

HOSPITALS HAVING AN **EXCESS OF TOTAL EXPENDITURE** OVER TOTAL RECEIPTS.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Deficit.
Group A	1921	55 (51%)	£ 1,638,531	£ 1,971,580	£ 333,049
	1922	32 (29%)	882,302	1,026,002	143,700
	1923	34 (30%)	864,129	1,081,461	217,332
	1924	48 (42%)	1,520,879	1,843,729	322,850
	1925	**42** (36%)	**1,260,283**	**1,505,509**	**245,226**
Group B	1921	68 (41%)	433,910	558,172	124,262
	1922	40 (24%)	225,940	274,685	48,745
	1923	58 (32%)	375,500	483,922	108,422
	1924	67 (34%)	445,761	555,601	109,840
	1925	**68** (34%)	**501,006**	**599,721**	**98,715**
Group C	1921	103 (33%)	198,070	264,996	66,926
	1922	92 (29%)	152,608	205,989	53,381
	1923	86 (26%)	165,125	217,171	52,046
	1924	98 (28%)	208,875	266,546	57,671
	1925	**114** (34%)	**215,197**	**250,507**	**35,310**
Total	1921	226 (39%)	£ 2,270,511	£ 2,794,748	£ 524,237
	1922	164 (28%)	1,260,850	1,506,676	245,826
	1923	178 (29%)	1,404,754	1,782,554	377,800
	1924	213 (32%)	2,175,515	2,665,876	490,361
	1925	**224** (34%)	**1,976,486**	**2,355,737**	**379,251**

TABLE 12.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hospitals.	Available Beds.	Total Receipts.	Total Expenditure.	Surplus.
General Hospitals—					
Group A	105	20,334	£ 3,817,003	£ 3,460,488	£ 356,515
Group B	141	7,127	1,159,488	1,054,440	105,048
Group C	308	4,606	696,357	610,152	86,205
Total	**554**	**32,067**	**£ 5,672,848**	**£ 5,125,080**	**£ 547,768**
Special Hospitals—					
Group A	11	1,947	£ 315,920	£ 267,966	£ 47,954
Group B	57	3,074	512,493	423,222	89,271
Group C	32	607	127,338	102,347	24,991
Total	**100**	**5,628**	**£ 955,751**	**£ 793,535**	**£ 162,216**

TABLE 13.

LEGACIES RECEIVED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Free Legacies.	Earmarked Legacies.	Total Legacies.	Per available bed.*		
							Free.	Earmarked	Total.
Group A ..	1924	114	21,624	£ 279,773	£ 92,159	£ 371,932	£ 13	£ 4	£ 17
	1925	**116**	**22,281**	**333,158**	**75,233**	**408,239**	**15**	**3**	**18**
Group B ..	1924	197	9,958	128,921	22,200	151,121	13	2	15
	1925	**198**	**10,201**	**115,640**	**20,156**	**135,796**	**11**	**2**	**13**
Group C ..	1924	351	5,249	45,384	7,900	53,284	9	2	11
	1925	**340**	**5,213**	**34,062**	**4,248**	**38,310**	**6**	**1**	**7**
Total ..	1924	662	36,831	£ 454,078	£ 122,259	£ 576,337	£ 12	£ 3	£ 15
	1925	**654**	**37,695**	**482,860**	**99,637**	**582,497**	**13**	**2**	**15**

* Calculated to the nearest £.

TABLE 14.

ORDINARY INCOME AND EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Ordinary Income.	Total Ordinary Expenditure.	Deficit.	Surplus.
Group A ..	1921	108	£ 2,599,892	£ 2,956,763	£ 356,871	—
	1922	109	2,684,704	2,799,135	114,431	—
	1923	115	3,008,120	2,866,375	—	£ 141,745
	1924	114	2,823,945	2,912,158	88,213	—
	1925	**116**	**3,014,118**	**3,018,244**	**4,126**	—
Group B ..	1921	164	986,302	1,002,402	16,100	—
	1922	164	992,829	942,003	—	50,826
	1923	184	1,085,000	999,279	—	85,721
	1924	197	1,130,204	1,080,533	—	49,671
	1925	**198**	**1,180,145**	**1,100,171**	—	**79,974**
Group C	1921	309	507,583	484,541	—	23,042
	1922	314	497,878	462,358	—	35,520
	1923	325	527,649	485,403	—	42,246
	1924	351	586,518	533,491	—	53,027
	1925	**340**	**606,579**	**555,062**	—	**51,517**
Total	1921	581	£ 4,093,777	£ 4,443,706	£ 349,929	—
	1922	587	4,175,411	4,203,496	28,085	—
	1923	624	4,620,769	4,351,057	—	£ 269,712
	1924	662	4,540,667	4,526,182	—	14,485
	1925	**654**	**4,800,842**	**4,673,477**	—	**127,365**

TABLE 15.

HOSPITALS HAVING AN **EXCESS OF ORDINARY INCOME** OVER ORDINARY EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Ordinary Income.	Total Ordinary Expenditure.	Surplus.
Group A	1921	33 (31%)	£ 855,463	£ 774,583	£ 80,880
	1922	45 (41%)	1,139,441	998,962	140,479
	1923	73 (63%)	2,005,179	1,723,692	281,487
	1924	52 (46%)	1,251,006	1,104,094	146,912
	1925	**59** (51%)	**1,511,055**	**1,333,543**	**177,512**
Group B	1921	81 (49%)	514,732	448,963	65,769
	1922	96 (59%)	638,788	544,553	94,235
	1923	118 (64%)	728,719	603,193	125,526
	1924	112 (57%)	682,450	579,110	103,340
	1925	**124** (63%)	**781,540**	**658,096**	**123,444**
Group C	1921	192 (62%)	318,245	268,566	49,679
	1922	195 (62%)	336,431	282,985	53,446
	1923	224 (69%)	385,712	327,715	57,997
	1924	248 (71%)	455,909	389,961	65,948
	1925	**249** (73%)	**468,178**	**402,761**	**65,417**
Total	1921	306 (53%)	£ 1,688,440	£ 1,492,112	£ 196,328
	1922	336 (57%)	2,114,660	1,826,500	288,160
	1923	415 (67%)	3,119,610	2,654,600	465,010
	1924	412 (62%)	2,389,365	2,073,165	316,200
	1925	**432** (66%)	**2,760,773**	**2,394,400**	**366,373**

TABLE 16.

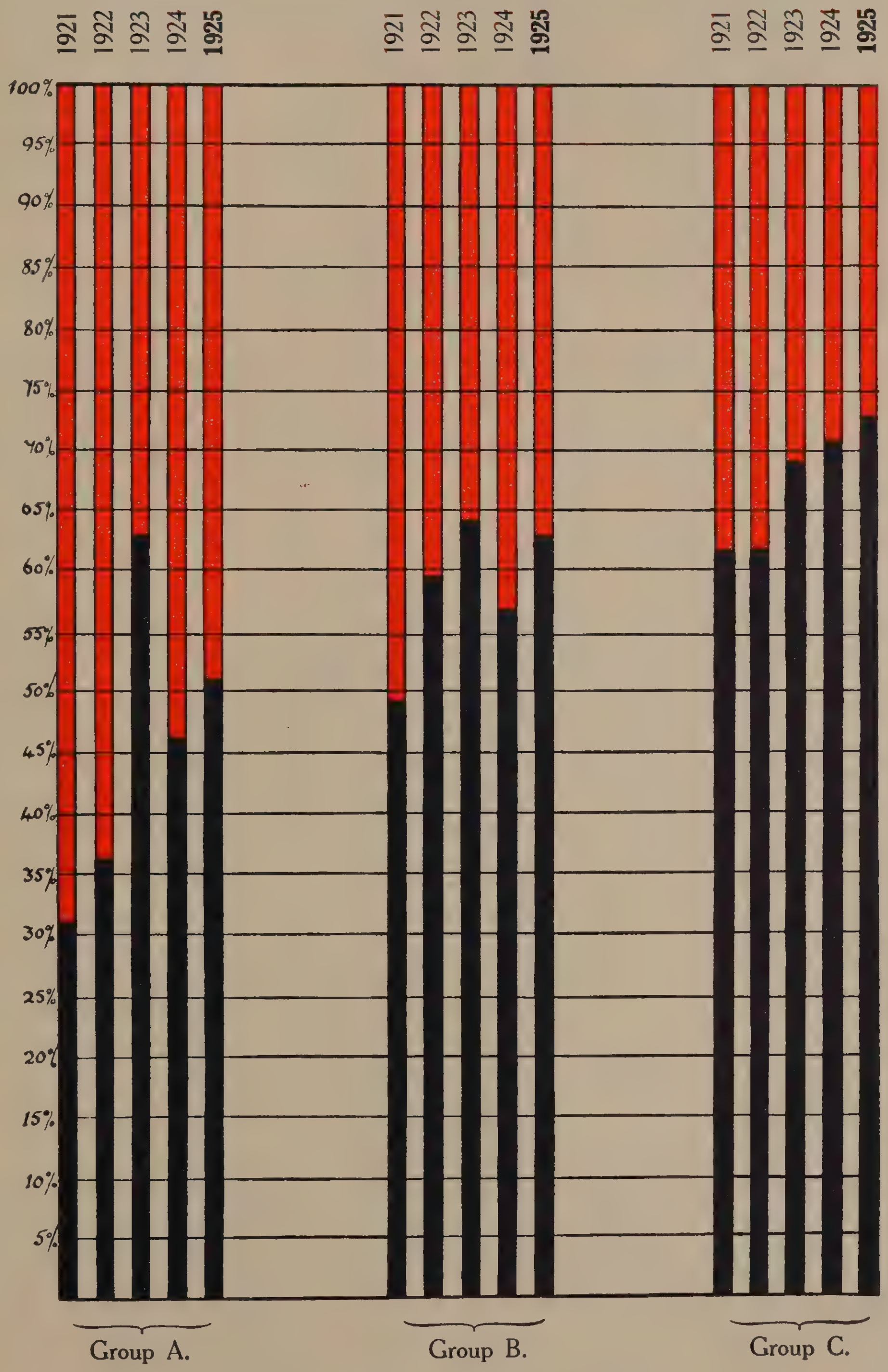
HOSPITALS HAVING AN **EXCESS OF ORDINARY EXPENDITURE** OVER ORDINARY INCOME.

Hospitals.	Year.	No. of Hospitals.	Total Ordinary Income.	Total Ordinary Expenditure.	Deficit.
Group A	1921	75 (69%)	£ 1,744,429	£ 2,182,180	£ 437,751
	1922	64 (59%)	1,545,263	1,800,173	254,910
	1923	42 (37%)	1,002,941	1,142,683	139,742
	1924	62 (54%)	1,572,939	1,808,064	235,125
	1925	**57** (49%)	**1,503,063**	**1,684,701**	**181,638**
Group B	1921	83 (51%)	471,570	553,439	81,869
	1922	68 (41%)	354,041	397,450	43,409
	1923	66 (36%)	356,281	396,086	39,805
	1924	85 (43%)	447,754	501,423	53,669
	1925	**74** (37%)	**398,605**	**442,075**	**43,470**
Group C	1921	117 (38%)	189,338	215,975	26,637
	1922	119 (38%)	161,447	179,373	17,926
	1923	101 (31%)	141,937	157,688	15,751
	1924	103 (29%)	130,609	143,530	12,921
	1925	**91** (27%)	**138,401**	**152,301**	**13,900**
Total	1921	275 (47%)	£ 2,405,337	£ 2,951,594	£ 546,257
	1922	251 (43%)	2,060,751	2,376,996	316,245
	1923	209 (33%)	1,501,159	1,696,457	195,298
	1924	250 (38%)	2,151,302	2,453,017	301,715
	1925	**222** (34%)	**2,040,069**	**2,279,077**	**239,008**

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF :—

ORDINARY INCOME . . . . Shown in Black.

ORDINARY EXPENDITURE . . Shown in Red.



Illustrating Tables 15 and 16.

TABLE 17.
ORDINARY INCOME AND EXPENDITURE PER AVAILABLE BED.

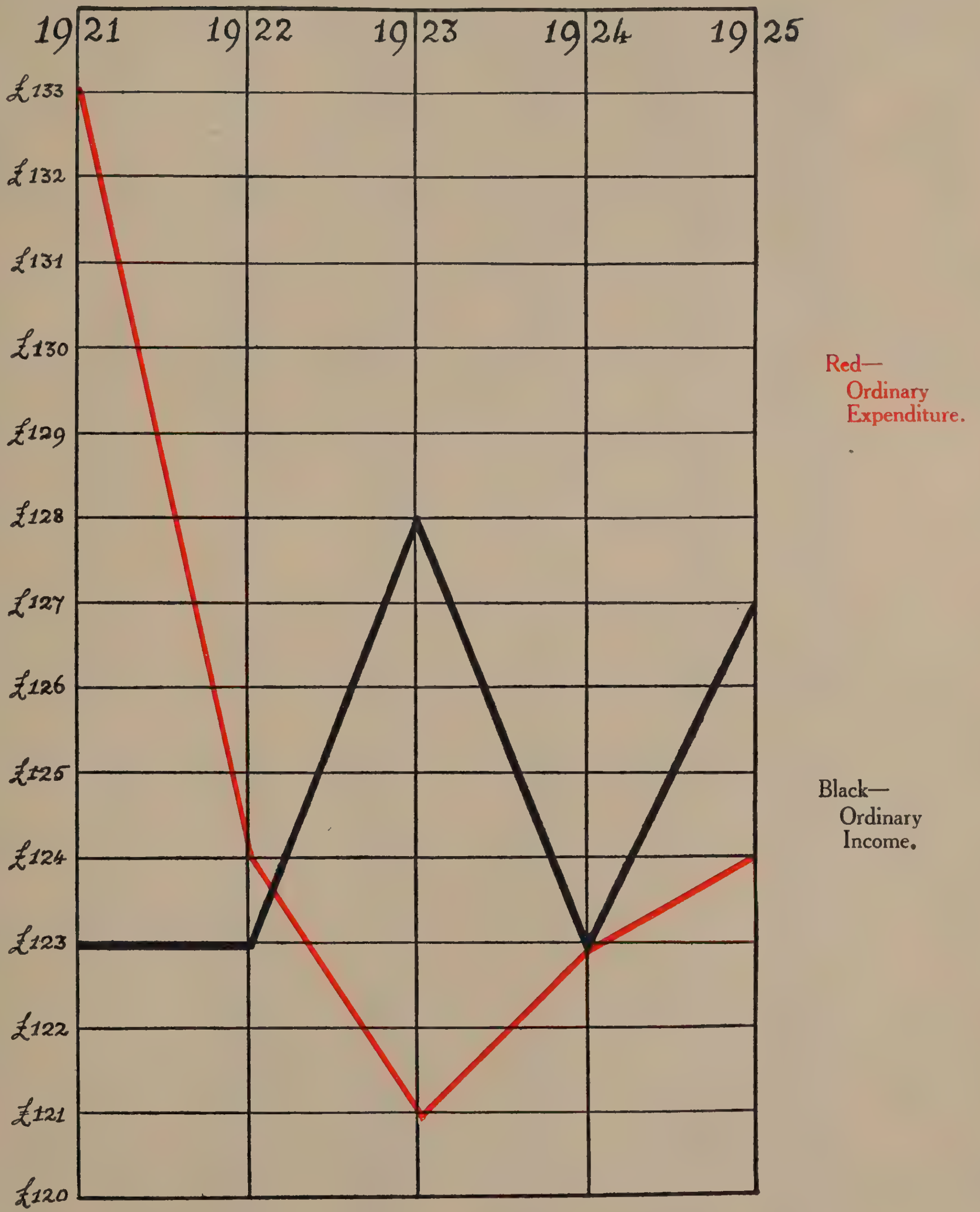
Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Ordinary Income per available bed.	Ordinary Expenditure per available bed.	Surplus.	Deficit.
Group A ..	1921	108	20,525	£ 127	£ 144	—	£ 17
	1922	109	20,960	128	134	—	6
	1923	115	22,071	136	130	£ 6	—
	1924	114	21,624	131	135	—	4
	1925	**116**	**22,281**	**135**	**135**	—	—
Group B ..	1921	164	8,363	118	120	—	2
	1922	164	8,436	118	112	6	—
	1923	184	9,206	118	109	9	—
	1924	197	9,958	113	109	4	—
	1925	**198**	**10,201**	**116**	**108**	**8**	—
Group C ..	1921	309	4,468	114	108	6	—
	1922	314	4,572	109	101	8	—
	1923	325	4,801	110	101	9	—
	1924	351	5,249	112	102	10	—
	1925	**340**	**5,213**	**116**	**106**	**10**	—
Total	1921	581	33,356	£ 123	£ 133	—	£ 10
	1922	587	33,968	123	124	—	1
	1923	624	36,078	128	121	£ 7	—
	1924	662	36,831	123	123	—	—
	1925	**654**	**37,695**	**127**	**124**	**3**	—

TABLE 18.
ORDINARY INCOME AND ORDINARY EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hospitals.	Available beds.	Ordinary Income.		Ordinary Expenditure.		Surplus per available bed.	Deficit per available bed.
			Total.	* Per available bed.	Total.	* Per available bed.		
General Hospitals—								
Group A								
Medical School Hospitals ..	14	5,025	£ 770,280	£ 153	£ 815,736	£ 162	—	£ 9
Hospitals without Medical Schools having 200 or more beds ..	23	5,859	857,498	146	832,953	142	£ 4	—
Hospitals without Medical Schools having from 100 to 199 beds	68	9,450	1,179,353	125	1,158,432	123	2	—
Group B	141	7,127	802,253	113	746,542	105	8	—
„ **C**	308	4,606	510,308	111	462,846	100	11	—
Total	**554**	**32,067**	**£ 4,119,692**	**£ 128**	**£ 4,016,509**	**£ 125**	**£ 3**	—
Special Hospitals ..								
Group A	11	1,947	£ 206,987	£ 106	£ 211,123	£ 108	—	£ 2
„ **B**	57	3,074	377,892	123	353,629	115	£ 8	—
„ **C**	32	607	96,271	159	92,216	152	7	—
Total	**100**	**5,628**	**£ 681,150**	**£ 121**	**£ 656,968**	**£ 117**	**£ 4**	—

* Calculated to the nearest £.

ORDINARY INCOME AND ORDINARY EXPENDITURE PER AVAILABLE BED OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 17.

TABLE 19.

ORDINARY INCOME AND EXPENDITURE OF THE 14 HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN ENGLAND AND WALES.

Hospital.	Year.	Ordinary Income.	Ordinary Expenditure.	Ordinary Income per *occupied* bed.	Ordinary Expenditure per *occupied* bed.	Per *occupied* bed.	
						Deficit.	Surplus.
A	1921	£ 36,136	£ 50,194	£ 138·98	£ 193.05	£ 54·07	—
	1922	33,529	46,686	122·55	170·64	48·09	—
	1923	37,630	45,783	134·12	163·18	29·06	—
	1924	38,143	44,687	137·64	161·26	23·62	—
	1925	**38,633**	**45,701**	**137·03**	**162·10**	**25·07**	—
B	1921	23,389	36,844	135·84	213·99	78·15	—
	1922	24,640	34,902	135·50	191·93	56·43	—
	1923	24,468	33,527	129·10	176·92	47·82	—
	1924	26,041	36,608	130·28	183·15	52·87	—
	1925	**26,315**	**34,941**	**130·98**	**173·91**	**42·93**	—
C	1921	56,898	75,754	179·49	238·97	59·48	—
	1922	60,613	61,132	204·08	205·83	1·75	—
	1923	58,264	66,687	185·55	212·38	26·83	—
	1924	59,374	69,955	186·71	219·98	33·27	—
	1925	**60,444**	**71,313**	**187·13**	**220·78**	**33·65**	—
D	1921	28,108	34,195	157·18	191·25	34·07	—
	1922	29.118	33,822	161·05	187·07	26·02	—
	1923	28,659	34,519	157·73	181·00	23·27	—
	1924	29,119	35,740	156·72	192·36	35·64	—
	1925	**30,657**	**36,063**	**159·51**	**187·63**	**28·12**	—
E	1921	32,129	51,589	95·91	154·00	58·09	—
	1922	43,340	46,038	127·10	135·01	7·91	—
	1923	56,220	50,076	160·17	142·66	—	£ 17·51
	1924	49,078	53,694	143·92	157·46	13·54	—
	1925	**51,948**	**58,285**	**138·16**	**155·01**	**16·85**	—
F	1921	22,834	38,367	111.93	188·07	76·14	—
	1922	32,175	29,886	153·21	142·31	—	10·90
	1923	39,396	37,286	168·36	159·34	—	9·02
	1924	38,316	45,601	139·84	166·43	26·59	—
	1925	**46,145**	**47,629**	**171·54**	**177·06**	**5·52**	—
G	1921	43,144	51,242	160·39	190·49	30·10	—
	1922	40,629	50,010	147·42	181·46	34·04	—
	1923	44,740	53,317	155·51	185·32	29·81	—
	1924	42,716	61,387	142·39	204·62	62·23	—
	1925	**45,041**	**61,619**	**145·29**	**198·77**	**53·48**	—
H	1921	24,249	42,703	104·39	183·83	79·44	—
	1922	32,450	37,538	135·69	156·96	21·27	—
	1923	30,028	37,570	124·14	155·32	31·18	—
	1924	30,525	42,065	124.46	171·52	47·06	—
	1925	**33,014**	**39,762**	**135·21**	**162·85**	**27·64**	—
I	1921	75,882	100,981	143·44	190·89	47·45	—
	1922	77,263	100,541	147·32	191·67	44·35	—
	1923	96,134	98,130	177·70	181·39	3·69	—
	1924	79,906	101,881	148·25	189·02	40·77	—
	1925	**83,441**	**105,924**	**153·67**	**195·07**	**41 40**	—
J	1921	45,605	95,025	106·31	221·50	115·19	—
	1922	62,685	90,723	140·87	203·87	63·00	—
	1923	73,335	91,161	159·08	197·75	38·67	—
	1924	69,753	87,744	149·36	187·89	38·53	—
	1925	**130,362**	**97,443**	**273·30**	**204·28**	—	**69·02**
K	1921	96,788	103,841	188·82	202·58	13·76	—
	1922	89,960	91,555	171·22	174·26	3·04	—
	1923	92,180	87,795	171·53	163·37	—	8·16
	1924	91,785	88,817	170·30	164·78	—	5·52
	1925	**90,656**	**91,720**	**169·45**	**171·44**	**1·99**	—

TABLE 19.—*continued.*

Hospital.	Year.	Ordinary Income.	Ordinary Expenditure.	Ordinary Income per *occupied* bed.	Ordinary Expenditure per *occupied* bed.	Per *occupied* bed.	
						Deficit.	Surplus.
L	1921	£ 40,917	£ 39,349	£ 235·15	£ 226·14	—	£ 9·01
	1922	35,333	39,991	200·76	227·22	£ 26·46	—
	1923	37,943	37,130	224·51	219·70	—	4·81
	1924	40,032	37,661	232·74	218·96	—	13·78
	1925	**40,590**	**38,835**	**212·51**	**203·32**	—	**9·19**
M	1921	23,721	27,949	145·53	171·47	25·94	—
	1922	23,254	24,551	122·39	129·32	6·93	—
	1923	23,464	23,996	131·08	134·06	2·98	—
	1924	22,941	24,169	131·84	138·90	7·06	—
	1925	**24,013**	**24,549**	**135·67**	**138·69**	**3·02**	—
***N**	1923	67,081	57,414	210·55	180·21	—	30·34
	1924	62,152	62,522	191·95	193·09	1·14	—
	1925	**69,021**	**61,952**	**202·53**	**181·78**	—	**20·75**
Totals	1921	£ 549,800	£ 748,033	£ 145·60	£ 198·10	£52·50	—
	1922	584,989	687,375	152·42	179·10	26·68	—
	1923	709,542	754,391	165·55	176·01	10·46	—
	1924	679,881	792,522	156·08	181·94	25·86	—
	1925	**770,280**	**815,736**	**172·67**	**182·86**	**10·19**	—

* Recognised as a Medical School during 1923.

TABLE 20.

ORDINARY INCOME AND EXPENDITURE OF GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS CONTAINING 200 OR MORE AVAILABLE BEDS.

Hospital.	Year.	Ordinary Income.	Ordinary Expenditure.	Ordinary Income per *occupied* bed.	Ordinary Expenditure per *occupied* bed.	Per *occupied* bed.	
						Deficit.	Surplus.
O	1923	£ 22,583	£ 25,899	£ 128·68	£ 147·57	£ 18·89	—
	1924	24,535	26,317	149·66	160·54	10·88	—
	1925	**25,232**	**26,962**	**142·74**	**152·53**	**9·79**	—
P	1923	49,571	34,462	273·12	189·87	—	£83·25
	1924	35,574	35,489	187·73	187·28	—	·45
	1925	**35,501**	**33,128**	**191·86**	**179·03**	—	12·83
Q	1923	32,338	28,776	205·48	182·84	—	22·64
	1924	35,603	36,241	182·73	186·00	3·37	—
	1925	**33,767**	**35,801**	**180·35**	**191·21**	**10·86**	—
R	1923	19,829	18,220	124·23	114·15	—	10·08
	1924	19,306	19,093	116·03	114.75	—	1·28
	1925	**21,430**	**22,118**	**127·54**	**131·04**	**3·50**	—
S	1923	39,953	27,090	253·67	172·00	—	81·67
	1924	39,033	28,030	196·54	141·14	—	55.40
	1925	**40,198**	**31,532**	**181·07**	**142·04**	—	**39·03**
T	1923	44,241	41,997	153·08	145·32	—	7.76
	1924	42,482	44,090	147·00	152·56	5·56	—
	1925	**43,102**	**45,674**	**146·11**	**154·83**	**8.72**	—
U	1923	20,579	22,775	99·99	110·56	10·57	—
	1924	21,273	23,348	109·09	119·73	10·64	—
	1925	**22,546**	**23,883**	**113·30**	**120·02**	**6.72**	—

TABLE 20.—*continued.*

Hospital.	Year.	Ordinary Income.	Ordinary Expenditure.	Ordinary Income per *occupied* bed.	Ordinary Expenditure per *occupied* bed.	Per *occupied* bed.	
						Deficit.	Surplus.
V	1923	£ 32,243	£ 34,074	£ 129·70	£ 137·06	£ 7.36	—
	1924	43,774	36,574	179·55	150·02	—	£ 29·53
	1925	**41,447**	**36,842**	**151·19**	**134·39**	—	**16·80**
W	1923	38,034	38,471	173·44	175·43	1·99	—
	*1924	Accounts cover a period of nineteen months.					
	1925	**38,769**	**39,806**	**177·81**	**182·56**	**4·75**	—
X	1923	60,061	59,487	213·23	211·55	—	1.68
	1924	62,891	67,831	195·92	211.31	15.39	—
	1925	**67,840**	**68,742**	**209·06**	**211·84**	**2·78**	—
Y	1923	24,843	27,990	124·84	140·65	15·81	—
	1924	21,692	30,034	107.39	148.68	41·29	—
	1925	**23,403**	**30,452**	**116·43**	**151·50**	**35·07**	—
Z	1923	36,156	35,982	182·94	182·06	—	·88
	1924	43,310	36,250	212·82	178·12	—	34·70
	1925	**37,743**	**41,028**	**177·58**	**193·04**	**15·46**	—
AA	1923	34,709	32,084	182·68	168·86	—	13·82
	1924	35,531	33,945	192·06	183·49	—	8·57
	1925	**34,693**	**33,724**	**200·54**	**194·94**	—	**5·60**
BB	1923	44,463	40,671	177·85	162·68	—	15·17
	1924	41,091	42,847	165·69	172·77	7.08	—
	1925	**41,826**	**41,742**	**159·64**	**159·32**	—	**·32**
CC	1923	53,144	44,459	201·30	168·40	—	32.90
	1924	51,953	48,175	194·58	180·43	—	14·15
	1925	**54,336**	**46,825**	**199·25**	**171·71**	—	**27·54**
DD	1923	30,483	19,009	190·52	118·81	—	71·71
	1924	33,935	20,424	198·45	119·44	—	79·01
	1925	**40,397**	**26,050**	**210·40**	**135·68**	—	**74·72**
EE	1923	28,835	28,499	170·12	168·14	—	1·98
	1924	38,094	32,990	215·38	186·52	—	28·86
	1925	**39,919**	**32,157**	**214·73**	**172·98**	—	**41·75**
FF	1923	67,415	51,060	240·77	182·36	—	58·41
	1924	46,021	50,906	167·35	185·11	17·76	—
	1925	**49,989**	**49,195**	**181·78**	**178·89**	—	**2·89**
GG	1923	30,207	34,175	132·33	149·71	17·38	—
	1924	31,804	33,558	137·53	145·12	7·59	—
	1925	**30,982**	**33,961**	**136·48**	**149·61**	**13·13**	—
HH	1923	47,825	44,927	228·28	214·45	—	13·83
	1924	47,578	45,990	216·96	209·72	—	7·24
	1925	**45,329**	**49,763**	**204·01**	**223·97**	**19·96**	—
II	1923	28,237	30,559	154·50	167·21	12·71	—
	1924	30,886	33,415	172·11	186·20	14·09	—
	1925	**33,915**	**31,877**	**188·10**	**176·79**	—	**11·31**
JJ	1923	26,313	24,120	178·61	163·73	—	14·88
	1924	25,568	25,012	191·66	187·50	—	4·16
	1925	**28,261**	**27,553**	**204·46**	**199·34**	—	5·12
KK	1923	24,986	20,968	191·46	160·67	—	30·79
	1924	25,049	22,854	169·82	154·94	—	14·88
	1925	**26,873**	**24,138**	**183·18**	**164·54**	—	**18·64**
Totals	1923	£ 837,048	£ 765,754	£ 178·70	£ 163·48	—	£ 15·22
	*1924	796,983	773,413	173·21	168·08	—	5·13
	1925	**857,498**	**832,953**	**173·64**	**168·67**	—	**4·97**

SECTION 3.

ANALYSIS OF SOME OF THE SOURCES OF ORDINARY INCOME OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

We have combined in one the figures which in former years were spread over seven Tables, utilising the main headings of the new edition of "The Revised Uniform System of Hospital Accounts." The Table also closely corresponds with the analysis of the General Fund Income of the London hospitals, given in the Statistical Report of King Edward's Hospital Fund for London. In this we shall earn the gratitude of those who consult statistical tables and who are frequently baulked of their object by the variety of statistical methods employed.

We have, however, continued to use the amount raised per available bed as a more satisfactory index figure than the ratio which the amounts derived from the various sources bear to the total Ordinary Income. One of the objects of this Report is to show tendencies over a period, and for this purpose the use of a percentage figure which does not necessarily rise or fall with the growth or decline of any particular source of income is apt to be misleading. From this danger the bed basis, with all its imperfections, happens to be free. As, however, we fully recognise the value of the percentage for any particular year, we add a table which shows the relationships which the three main sources of support bear to each other in the various groups.

The London figures, taken from the Statistical Report of the King Edward's Hospital Fund for London, are added as they lend additional interest.

TABLE SHOWING PERCENTAGES OF THE THREE SOURCES OF INCOME IN THE PROVINCIAL HOSPITALS.

	English Provincial Hospitals as a whole.	Group A.	Group B.	Group C.	Hospitals with Medical Schools.	Large General Hospitals without Medical Schools.
Interest from Investments	15·1%	15·4%	14·4%	14·9%	14·0%	12·8%
Voluntary Gifts	63·5%	65·5%	62·1%	56·8%	67·7%	67·8%
Earnings ...	21·4%	19·1%	23·5%	28·3%	18·3%	19·4%

TABLE SHOWING THE PERCENTAGES OF THE THREE SOURCES OF INCOME IN THE LONDON HOSPITALS.

	118 London Hospitals.	Large General Hospitals with Medical Schools.	Large General Hospitals without Medical Schools.
Interest from Investments ...	21·8%	34·8%	12·0%
Voluntary Gifts	43·6%	35·8%	52·5%
Earnings	34·6%	29·4%	35·5%

The contrast between the figures of the Medical School Groups in London and in the Provinces is very striking.

TABLE 21.

The Provincial hospitals have increased the amount they derive from investments during the last five years.

Subscriptions have been well maintained throughout the period. Indeed, the amount derived from this source was in 1925 greater than in any of the preceding five years. This is remarkable when we consider changing conditions and the adverse state of trade.

Donations, also, have been well maintained.

The amounts derived from the various forms of contributory schemes have grown from £25·22 per available bed to £35·58. In the large hospitals this source of income is double that of any of the other four principal items of income.

The amounts, however, from Contributory Schemes should be linked with those derived from Patients' Contributions and from Paying Patients. Compared with the hospitals in Groups B and C, the Group A hospitals derive comparatively small amounts from the two latter sources. The explanation is that Contributory Schemes, which are most easily developed by large institutions in populous districts, are in a sense payments prior to admission, in lieu of contributions after, and that provision on any considerable scale has not been made by the larger hospitals to meet the insistent demand for beds for Paying Patients.

The amount derived from Public Services continues to fall and is now considerably less than 10% of the total. As contributions in respect of military and pensioner patients have almost reached vanishing point, the amounts derived from Public Services may be expected to fall very little lower; indeed, with increased co-operation between the State and the Voluntary Hospitals they may be expected to rise.

TABLES 24 & 25.

If we contrast on the basis of the available bed the amounts derived from the four main sources of income in the Hospitals associated with Medical Schools and the large General Hospitals without Medical Schools, we observe that contrary to what might have been expected the latter raise the more money. The actual figures are :—

	Interest on Investments.	Workmen's Contributions, etc.	Patients' Contributions.	Public Services.
Hospitals associated with Medical Schools	£ 21·46	£ 47·88	£ 15·05	£ 12·95
Large General Hospitals without Medical Schools	17·23	56·46	12·70	15·73

It is evident, therefore, that the somewhat greater expenditure which the Medical School Hospitals have to face, does not wholly explain their deficit as contrasted with the surplus in the Non-Medical School Group. As there is no apparent reason why the latter Group should be able to raise more money than the former, the point is worth a little closer examination. The contrasted figures show a difference in the amounts raised under the heading "Workmen's Contributions" of approximately £8 per available bed; but as we have already pointed out, it is advisable to link the amounts derived from Contributory Schemes with those derived from Patients' Payments. The difference between the two Groups thus becomes £6 per available bed instead of £8.

The Medical School Hospitals contain 5,025 beds, and were they to raise from Workmen's Contributions, Contributory Schemes and Patients' Payments as much per bed as the Non-Medical School Group, that is £6 per available bed more than they do, their adverse balance would largely disappear.

The following figures are instructive :—

AMOUNTS RAISED PER AVAILABLE BED FROM CONTRIBUTORY SCHEMES AND PATIENTS' CONTRIBUTIONS BY HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS AND THE AMOUNT OF SURPLUS OR DEFICIT PER AVAILABLE BED.

Hospitals.	Amount raised under the two headings.	Difference between Ordinary Income and Ordinary Expenditure per available bed.	
		Surplus.	Deficit.
L	£ 137	£ 9·19	—
E. & F.	89	—	£ 9·88
N.	84	20·75	—
K.	84	—	1·99
C. & D.	55	—	27·35
A. & B.	52	—	28·58
G. & H.	40	—	37·75
I.	30	—	41·40
M.	19	—	3·02

NOTE.—Where two hospitals are shown together they are in the same town.

It will be seen that those hospitals which have highly developed Contributory Schemes have to a large extent got over their financial difficulties. It would further appear that the success of contributory methods is not dependent upon the character of the area, whether industrial or agricultural. It is interesting to observe the difference between L. and M., each of which is in an agricultural area. The other Hospitals are in industrial towns of approximately similar character.

TABLE 21.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Investments.		Voluntary			
				Interest from Investments.		Subscriptions.		Donations (including Entertainments, etc.)	
				Total.	Amount per available bed.	Total.	Amount per available bed.	Total.	Amount per available bed.
Group A ..	1921	108	20,525	£ 376,278	*£ 18·33*	£ 365,241	£ 17·79	£ 423,039	£ 20·61
	1922	109	20,960	403,454	*19·24*	370,624	17·68	403,335	19·24
	1923	115	22,071	441,887	*20·02*	391,639	17·74	466,526	21·13
	1924	114	21,624	453,866	*20·99*	406,119	18·79	379,448	17·55
	1925	**116**	**22,281**	**461,979**	**20·73**	**430,356**	**19.31**	**467,329**	**20·08**
Group B ..	1921	164	8,363	142,678	*17·06*	134,484	16·08	200,811	24·01
	1922	164	8,436	149,034	*17·66*	131,995	15·64	189,144	22·42
	1923	184	9,206	162,694	*17·67*	137,282	14·90	245,103	26·62
	1924	197	9,958	168,336	*16·90*	141,716	14·23	204,517	20·54
	1925	**198**	**10,201**	**170,012**	**16·67**	**143,291**	**14·05**	**232,442**	**22·79**
Group C ..	1921	309	4,468	69,670	*15·59*	82,860	18·54	117,712	24·10
	1922	314	4,572	75,563	*16·52*	81,847	17·90	126,022	27·56
	1923	325	4,801	79,572	*16·57*	82,209	17·12	124,624	25.93
	1924	351	5,249	89,051	*16·97*	90,368	17·22	135,288	25·77
	1925	**340**	**5,213**	**90,113**	**17·29**	**93,263**	**17·89**	**133,474**	**25·60**
Total ..	1921	581	33,356	£ 588,626	*£ 17·64*	£ 582,585	£ 17·46	£ 741,562	£ 22·23
	1922	587	33,968	628,051	*18·48*	584,466	17·20	718,501	21·15
	1923	624	36,078	684,153	*18·96*	611,130	16·93	836,253	23·17
	1924	662	36,831	711,253	*19·31*	638,203	17·33	719,253	19·53
	1925	**654**	**37,695**	**722,104**	**19·16**	**666,910**	**17·69**	**833,245**	**22·10**

INCOME—HOSPITALS GROUPED ACCORDING TO THEIR SIZE.

ifts.					**Receipts for Services Rendered.**					
orkmen's Contributions, ospital Saturday Funds, nd Contributory Schemes		Congregational Collections.		Total of Voluntary Gifts per available bed.	Patients' Contributions.		Public Services.		Total Services rendered per available bed.	Total per available bed from the seven sources.
Total.	Amount per available bed.	Total.	Amount per available bed.		Total.	Amount per available bed.	Total.	Amount per available bed.		
609,094	£ 29·67	—	—	£ *68·07*	£ 209,396	£ 10·20	£ 440,760	£ 21·47	£ *31·67*	£ 118·07
701,673	33·47	£ 102,342	£ 4·88	*75·27*	256,175	12·22	397,189	17·99	*30·21*	124·72
784,983	35·56	106,741	4·83	*79·26*	291,617	13·21	400,954	18·16	*31·37*	130·65
874,714	40·45	110,364	5·10	*81·89*	296,146	13·70	289,718	13.40	*27·10*	129·98
942,790	**42·31**	**108,662**	**4·88**	**86·58**	**304,833**	**13·68**	**271,164**	**12·17**	**25·85**	**133·16**
176,206	21·06	—	—	*61·15*	153,750	18·38	105,176	12·57	*30·95*	109·16
191,153	22·65	36,379	4·31	*65·02*	161,505	19·14	83,169	9·85	*28·99*	111·67
235,581	25·58	37,032	4·02	*71·12*	178,514	19·39	80,964	8·79	*28·18*	116·97
287,393	28·86	35,374	3·55	*67·18*	197,655	19·85	78,689	7·90	*27·75*	111·83
304,317	**29·83**	**36,638**	**3·59**	**70·26**	**208,314**	**20·42**	**70,316**	**6·89**	**27·31**	**114·24**
56,111	12·55	—	—	*55·19*	128,876	28·83	16,972	3·79	*32·62*	103·40
59,547	13·02	19,745	4·31	*62·79*	118,949	26·01	12,505	2·73	*28·74*	108·05
72,058	15·00	19,598	4·08	*62·13*	131,806	27·41	12,345	2·57	*29·98*	108·68
87,046	16·58	20,763	3·96	*63·53*	150,413	28·66	10,273	1·96	*30·62*	111·12
93,893	**18·01**	**20,205**	**3·88**	**65·38**	**158,851**	**30·47**	**12,313**	**2·36**	**32·83**	**115·50**
841,411	£ 25·22	—	—	£ *64·91*	£ 492,022	£ 14·75	£ 562,908	£ 16·87	£ *31·62*	£ 114·17
952,373	28·03	£ 158,466	£ 4.68	*71·06*	536,629	15·79	492,863	14·53	*30·32*	119·86
,092,622	30·28	163,371	4·52	*74·90*	601,937	16·67	494,263	13·69	*30·36*	124·22
1,249,153	33·91	166,501	4·52	*75·29*	644,214	17·49	378,680	10·28	*27·77*	122·37
,341,000	**35·58**	**165,505**	**4·39**	**79·76**	**671,998**	**17·83**	**353,793**	**9·39**	**27·22**	**126·14**

TABLE 22.
INVESTED FUNDS.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Invested Funds.	
				Total.	Per available bed.
Group A ..	1921	108	20,525	£ 8,005,811	£ 390
	1922	109	20,960	8,645,372	412
	1923	115	22,071	9,121,016	413
	1924	114	21,624	9,321,619	431
	1925	**116**	**22,281**	**9,715,501**	**436**
Group B ..	1921	164	8,363	3,295,386	394
	1922	164	8,436	3,378,364	400
	1923	184	9,206	3,605,286	392
	1924	197	9,958	3,741,395	376
	1925	**198**	**10,201**	**3,724,514**	**365**
Group C ..	1921	309	4,468	1,497,496	335
	1922	314	4,572	1,627,087	356
	1923	325	4,801	1,731,972	361
	1924	351	5,249	1,966,744	375
	1925	**340**	**5,213**	**1,913,122**	**367**
Total ..	1921	581	33,356	£ 12,798,693	£ 383
	1922	587	33,968	13,650,823	402
	1923	624	36,078	14,458,274	401
	1924	662	36,831	15,029,758	408
	1925	**654**	**37,695**	**15,353,137**	**407**

TABLE 23.
ANALYSIS OF THE SOURCES OF INCOME FROM PUBLIC SERVICES.

Hospitals.	Year.	War Office or Admiralty.	Ministry of Pensions.	Infant Welfare and Maternity Work.	Venereal Diseases.	Tuberculosis cases.	Education Authorities.	National Health Insurance Act.	Details not given.
Group A ..	1921	£ 3,879	£ 195,938	£ 7,960	£ 95,793	£ 50,410	£ 10,864	£ 33,451	£ 42,465
	1922	1,713	119,408	6,582	97,001	51,630	11,103	29,825	79,927
	1923	953	64,109	8,828	91,380	55,338	17,676	85,874	76,796
	1924	1,207	31,880	11,086	89,158	28,868	8,519	84,202	34,798
	1925	**1,171**	**19,314**	**10,389**	**87,906**	**25,847**	**9,935**	**82,230**	**34,372**
Group B ..	1921	1,019	41,034	17,045	17,717	10,143	4,002	5,937	8,279
	1922	197	23,340	13,970	13,319	14,599	3,801	1,994	11,949
	1923	86	11,010	20,599	11,641	11,461	3,231	10,384	12,552
	1924	229	11,685	16,915	8,769	5,829	5,099	12,498	17,665
	1925	**62**	**5,982**	**19,053**	**5,783**	**5,467**	**4,921**	**12,835**	**16,213**
Group C ..	1921	49	4,347	5,853	1,716	29	776	2,306	1,896
	1922	19	1,718	2,741	1,245	2,436	1,439	663	2,244
	1923	10	1,367	2,761	567	2,220	1,524	1,836	2,060
	1924	2	760	2,375	586	25	1,662	2,185	2,678
	1925	**6**	**465**	**5,273**	**624**	**303**	**1,453**	**1,972**	**2,217**
Total	1921	£ 4,947	£ 241,319	£ 30,858	£ 115,226	£ 60,582	£ 15,642	£ 41,694	£ 52,640
	1922	1,929	144,466	23,293	111,565	68,665	16,343	32,482	94,120
	1923	1,049	76,486	32,188	103,588	69,019	22,431	98,094	91,408
	1924	1,438	44,325	30,376	98,513	34,722	15,280	98,885	55,141
	1925	**1,239**	**25,761**	**34,715**	**94,313**	**31,617**	**16,309**	**97,037**	**52,802**

TABLE 24.

SOME OF THE SOURCES OF ORDINARY INCOME OF THE 14 HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN ENGLAND AND WALES.

Hospital.	Year.	Interest on Investments.	Workmen's Contributions, Hospital Saturday Funds and Contributory Schemes.	Patients' Contributions.	Income from Public Services
A	1921	£ 7,084	£ 4,325	£ 10,427	£ 9,086
	1922	7,368	4,000	11,034	6,934
	1923	7,794	3,720	11,661	8,236
	1924	7,735	4,280	12,465	7,032
	1925	**8,037**	**4,595**	**12,675**	**6,338**
B	1921	3,363	3,323	6,974	4,841
	1922	4,019	3,262	6,563	4,866
	1923	3,687	3,006	7,035	4,907
	1924	3,854	2,974	8,152	5,116
	1925	**3,895**	**2,986**	**8,209**	**3,743**
C	1921	12,151	16,384	59	781
	1922	13,528	16,115	3,673	7,061
	1923	12,058	16,450	1,716	8,070
	1924	12,706	17,328	1,802	7,537
	1925	**12,664**	**18,589**	**2,329**	**6,712**
D	1921	4,402	6,000	2,486	898
	1922	4,597	7,744	2,744	2,195
	1923	4,572	8,153	2,348	2,721
	1924	4,418	9,057	2,638	2,468
	1925	**4,426**	**9,258**	**2,429**	**2,049**
E	1921	4,287	10.305	—	1,641
	1922	4.618	22,666	2,368	2,754
	1923	4,798	31,565	1,870	3,448
	1924	4,888	33,190	1,399	3,119
	1925	**4,559**	**34,301**	**2,091**	**3,075**
F	1921	2,916	7,330	210	848
	1922	3,210	16,418	2,369	2,234
	1923	3,441	21,441	1,855	2,730
	1924	3,263	25,106	1,615	3,007
	1925	**3,367**	**31,687**	**2,137**	**2,474**
G	1921	6,616	4,361	2,968	—
	1922	7,511	5,945	8,529	—
	1923	11,852	4,772	8,654	—
	1924	13,219	4,590	8,739	—
	1925	**11,792**	**4,618**	**8,141**	**1,280**
H	1921	5,318	4,258	3,794	339
	1922	5,056	5,374	8,050	1,447
	1923	4,896	5,099	5,940	3,797
	1924	4,585	5,143	5,935	4,048
	1925	**4,466**	**5,474**	**6,727**	**4,124**
I	1921	18,229	2,220	10,809	13,875
	1922	18,016	2,186	10,378	8,757
	1923	18,327	2,491	11,878	8,398
	1924	17,711	4,013	12,719	7,503
	1925	**17,950**	**4,860**	**13,533**	**6,967**
J	1921	6,953	25,242	3,284	8,960
	1922	5,754	27,992	3,511	7,708
	1923	10,891	30,392	3,748	6,856
	1924	9,789	23,227	4,307	6,577
	1925	**9,528**	**29,319**	**3,750**	**8,398**
K	1921	8,493	44,075	1,978	10,517
	1922	8,849	43,648	2,324	9,517
	1923	9,321	44,662	2,030	14,098
	1924	10,034	45,783	1,959	11,190
	1925	**10,861**	**42,936**	**2,058**	**10,862**

TABLE 24.—*continued.*

Hospital.	Year.	Interest on Investments.	Workmen's Contributions, Hospital Saturday Funds and Contributory Schemes.	Patients' Contributions.	Income from Public Services
L	1921	£ 2,255	£ 16,281	£ 1,285	£ 8,718
	1922	2,501	20,479	2,098	2,715
	1923	2,666	21,436	3,660	3,294
	1924	2,637	23,387	4,480	3,057
	1925	**2,688**	**23,516**	**4,614**	**3,274**
M	1921	3,584	1,321	884	6,837
	1922	3,467	1,779	986	6,488
	1923	3,773	1,824	952	6,175
	1924	3,635	2,253	1,049	4,900
	1925	**3,738**	**2,497**	**1,117**	**4,258**
N*	1923	7,671	24,178	4,940	841
	1924	8,129	25,263	5,080	1,362
	1925	**9,851**	**25,964**	**5,814**	**1,529**
Totals	1921	£ 85,651	£ 145,425	£ 45,158	£ 67,341
	1922	88,494	177,608	64,627	62,676
	1923	105,747	219,189	68,287	73,571
	1924	106,603	225,594	72,339	66,916
	1925	**107,822**	**240,600**	**75,624**	**65,083**

* Recognised as a Medical School during 1923.

TABLE 25.

SOME OF THE SOURCES OF ORDINARY INCOME OF THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS IN ENGLAND AND WALES, CONTAINING 200 OR MORE AVAILABLE BEDS.

Hospital.	Year.	Interest on Investments.	Workmen's Contributions, Hospital Saturday Funds and Contributory Schemes.	Patients' Contributions.	Income from Public Services.
O	1923	£ 4,893	£ 4,796	£ 2,579	£ 4,646
	1924	4,794	5,771	2,529	4,266
	1925	**5,152**	**6,590**	**2,949**	**3,899**
P	1923	3,474	10,517	1,329	4,750
	1924	4,142	10,636	1,487	3,989
	1925	**5,220**	**11,360**	**1,870**	**3,388**
Q	1923	4,781	2,806	7,794	1,321
	1924	5,596	3,671	9,242	1,443
	1925	**6,373**	**4,178**	**7,459**	**1,303**
R	1923	3,360	1,856	3,642	6,661
	1924	3,426	2,356	3,460	6,365
	1925	**3,468**	**2,538**	**5,523**	**4,880**
S	1923	1,037	28,469	1,359	2,276
	1924	1,152	27,844	1,453	2,399
	1925	**1,503**	**28,189**	**1,745**	**3,005**
T	1923	2,667	13,500	1,211	9,465
	1924	2,849	15,000	1,210	7,031
	1925	**3,618**	**15,500**	**1,610**	**5,702**
U	1923	2,929	224	4,899	4,817
	1924	2,802	222	5,942	3,973
	1925	**2,840**	**202**	**6,713**	**3,814**

TABLE 25.—*continued.*

Hospital.	Year.	Interest on Investments.	Workmen's Contributions, Hospital Saturday Funds and Contributory Schemes.	Patients' Contributions.	Income from Public Services.
V	1923	£ 6,306	£ 9,730	£ 3,992	£ 514
	1924	10,345	10,678	3,788	2,847
	1925	**8,465**	**12,924**	**3,717**	**2,493**
W	1923	4,147	9,348	3,445	9,980
	*1924	Accounts cover a period of nineteen months.			
	1925	**4,538**	**13,352**	**3,700**	**5,449**
X	1923	7,386	22,843	298	9,196
	1924	7,514	24,182	667	8,485
	1925	**8,440**	**25,384**	**923**	**8,439**
Y	1923	3,348	3,633	6,217	5,637
	1924	3,104	3,531	6,032	2,653
	1925	**3,182**	**3,580**	**6,479**	**2,976**
Z	1923	7,253	3,297	4,226	4,942
	1924	6,931	3,977	4,933	5,129
	1925	**7,074**	**4,545**	**5,970**	**3,832**
AA	1923	3,601	10,887	2,314	7,972
	1924	3,676	12,097	2,438	7,242
	1925	**5,503**	**11,841**	**3,837**	**4,380**
BB	1923	3,783	18,950	2,289	7,851
	1924	3,878	20,172	2,103	4,306
	1925	**4,729**	**20,698**	**3,064**	**4,486**
CC	1923	5,214	23,171	1,733	4,057
	1924	5,396	23,441	1,661	3,010
	1925	**8,873**	**24,203**	**1,942**	**3,223**
DD	1923	5,277	11,228	4,287	5,819
	1924	5,302	16,755	3,928	4,352
	1925	**5,685**	**20,674**	**4,124**	**4,234**
EE	1923	3,825	5,824	3,246	4,431
	1924	3,821	14,053	6,504	3,742
	1925	**3,932**	**18,852**	**4,003**	**3,692**
FF	1923	3,727	25,177	—	2,777
	1924	3,761	27,581	—	4,926
	1925	**3,749**	**31,929**	—	**4,773**
GG	1923	4,965	16,124	664	2,040
	1924	4,126	19,105	767	2,500
	1925	**3,583**	**19,076**	**849**	**2,283**
HH	1923	4,662	25,880	—	6,739
	1924	4,338	25,907	—	5,660
	1925	**4,035**	**24,453**	—	**6,137**
I I	1923	2,688	9,948	921	5,832
	1924	2,488	13,625	998	4,670
	1925	**2,565**	**14,022**	**1,467**	**4,524**
J J	1923	1,795	5,801	4,113	3,923
	1924	1,912	6,552	3,950	3,524
	1925	**1,793**	**7,632**	**4,419**	**3,463**
KK	1923	4,892	8,799	1,513	2,299
	1924	5,230	9,182	1,620	2,144
	1925	**5,471**	**9,069**	**2,048**	**1,760**
Totals	1923	£ 96,010	£ 272,808	£ 62,071	£ 117,945
	*1924	96,583	296,338	64,712	94,656
	1925	**109,791**	**330,791**	**74,411**	**92,135**

SECTION 4.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY EXPENDITURE OF THE VOLUNTARY HOSPITALS IN ENGLAND AND WALES.

It is satisfactory to note the increasing number of Reports in which the cost of the Out-patient is analysed. The value of the figures for the purpose of comparison is somewhat lessened by a certain lack of uniformity in dealing with such matters as stocks, capital expenditure, cost of Venereal Departments and the numbering of patients ; but imperfect as they may be, they are a distinct advance upon the guess work figures of the past. It is in no unhelpful or critical spirit that the figures of the highest and lowest estimations, as well as those which appear to be approximately reasonable, are given in the Table which follows.

In view of the fact that some Hospitals attribute no cost to Management, we may perhaps be allowed to quote Paragraph 82, Section 1, of the Revised Uniform System of Hospital Accounts, which refers to the separation of the expenditure on In-patients from that on Out-patients. The section runs as follows :—

> " The principle of separation or apportionment as the case may be should be applied to every item of expenditure. Where, as sometimes happens, the expenditure would have been the same in amount if only one department had benefited, this fact does not justify the whole of such expenditure being charged to that one department."

COST PER OUT-PATIENT ATTENDANCE.

Expenditure on	Highest Estimations (pence).	Lowest Estimations (pence).	A reasonable Estimate based upon figures published in Hospital Reports (pence).
Provisions	2·10	·70	1·00
Surgery and Dispensary	11·25	1·50	5·00
Domestic	3·50	·50	1·75
Establishment	1·50	·10	·50
Salaries and Wages	9·00	1·70	5·00
Management, etc.	1·50	·00	1·50
			15·75

If we allow five attendances, we get a cost per Out-patient of approximately one-third of a pound. As in some of the large Hospitals more than 60,000 new Out-patients are treated each year, the importance of some separation of costs can be realised. The number, character and activity of the Out-patient departments, the supply of drugs and dressings to the Out-patient, etc., are most important factors, sometimes overlooked, in comparing costs per bed at two or more Hospitals.

Table 26 provides at least prima facie evidence of the administrative efficiency of the Voluntary Hospitals as a whole. When we reflect—

> That "Provisions" includes the cost of feeding a boarded staff as well as the patients,
>
> That "Surgery and Dispensary" includes the cost of active In-patient and Out-patient Departments, requiring scientific apparatus kept constantly up-to-date,
>
> That "Domestic" includes, among other items, heating and lighting of buildings of necessity spread over a large area,
>
> And that "Salaries and Wages" includes a highly trained staff of resident doctors, nurses, masseuses, etc.

The figures of the average cost per available bed, namely :—

"Provisions"	£ 29·38
"Surgery and Dispensary"	16·36
"Domestic"	23·23
"Salaries and Wages"	40·56

cannot be regarded as excessive. It is interesting, also, to note that the figures for the Group A hospitals, many of which are large and elaborate institutions, exceed the average figures by small amounts only.

Too often defence of the Voluntary System is confined to moral grounds. As a whole the system can hold its own on the grounds of administrative efficiency.

The only rise in cost of any consequence during the past three years is found under the heading "Salaries and Wages." In this respect, however, hospitals have only shared in a general movement to improve conditions of employment, and it is obvious that (*e.g.*), a shortening of hours entails an increase in staff and as a consequence, a rise in "Salaries and Wages."

The interest in Tables 27 and 28 lies in the light which they throw upon the effect which association with a Medical School has upon the cost of a large General Hospital. If we set alongside each other the figures of average cost for the two Groups, we see at once that except in the matter of "Salaries and Wages," there is no very material difference.

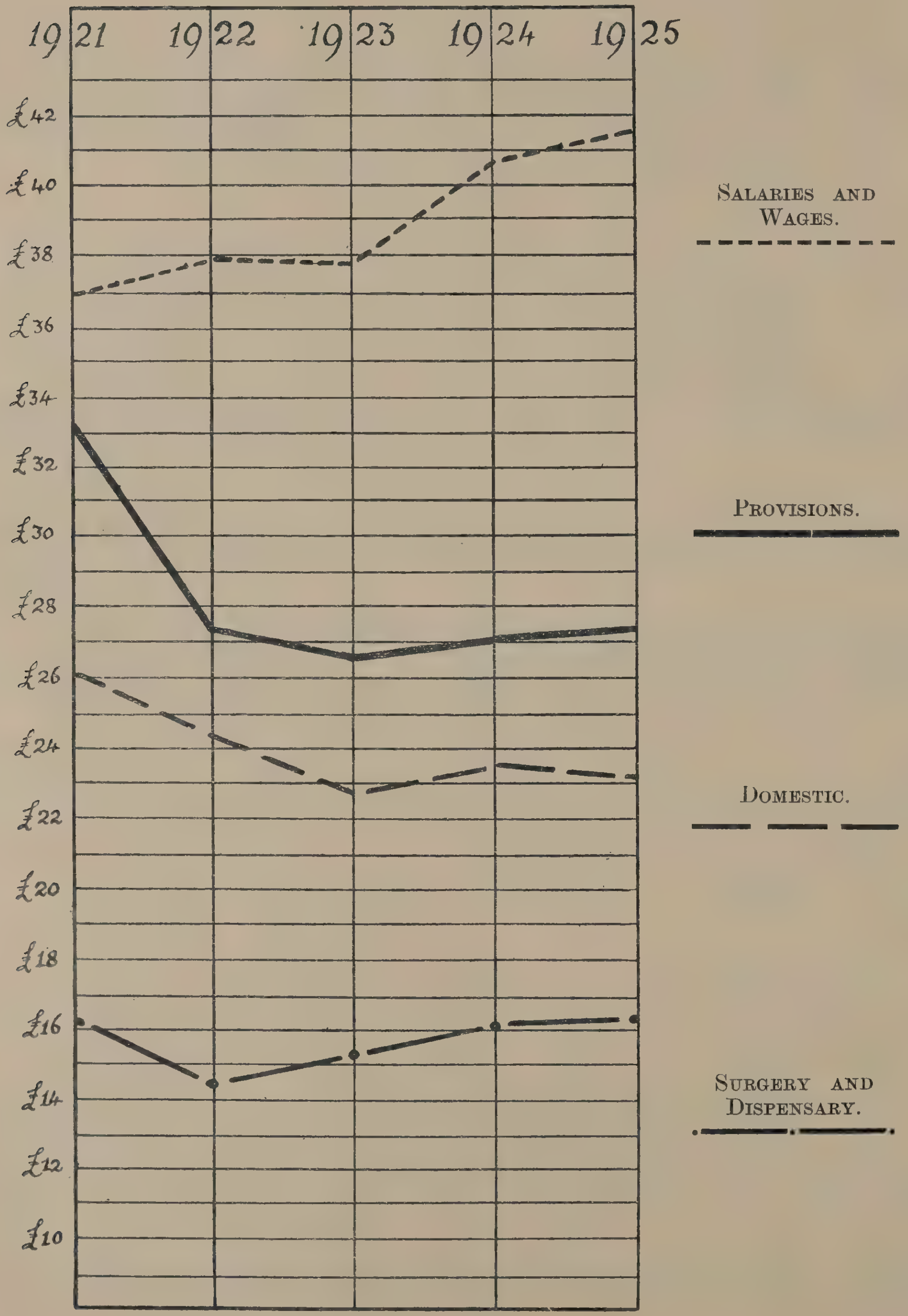
	Medical School Hospitals.	Non-Medical School Hospitals.
"Provisions"	£ 35·50	£ 35·10
"Surgery and Dispensary"	25·90	23·24
"Domestic"	31·10	29·21
"Salaries and Wages"	64·00	57·89

And if we examine the figures of the individual hospitals we find many in the Non-Medical School Group as costly as in the Medical School. Furthermore, reference to column 6 in Tables 19 and 20 shows that the Hospital in which the cost per occupied bed is the highest is in the Non-Medical not the Medical School Group. We are inclined to think that to-day, large and active General Hospitals without Medical Schools are almost as costly to maintain as those associated with Medical Schools.

As Table 28 is published this year for the first time, and as the individual figures provide material for an interesting comparison with Table 27, we offer the following observations.

The average cost of "Provisions" per occupied bed in each Group is approximately £35. The range of figures, however, of which £35 is the average, is from £45·16 to £25·91.

ANALYSIS OF ORDINARY EXPENDITURE PER AVAILABLE BED OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 26.

A difference of 80% in the cost of feeding at two hospitals of equal standing and doing approximately similar work, is at first sight startling and deserves some consideration. In order to show where the bulk of this difference lies, we give a Table of the cost of the main items of food in six hospitals in which " Provisions " cost more than the average, and in six in which they cost less.

PROVISIONS.

Hospitals above the average.	Meat.	Fish and Poultry.	Butter and Bacon.	Total of the preceding Columns.	Milk.	Bread. and Flour.	Groceries.
I.	£ 8·03	£ 5·7	£ 5·6	£ 19·33	£ 7·4	£ 2·4	£ 6·0
G.	7·2	3·8	8·2	19·20	6·8	2·8	6·1
X.	17·8	4·3	7·06	29·16	6·4	2·6	4·8
JJ.	9·0	4·7	4·0	17·70	6·0	3·1	10·7
W.	11·2	5·4	5·4	22·00	7·7	3·5	5·0
Q.	9·3	6·1	5·2	20·60	8·1	3·2	4·9
AVERAGE ...	10·42	5·0	5·91	21·33	7·05	3·2	6·2
Hospitals below the Average.							
H.	£ 9·04	£ 2·2	£ 6·7	£ 17·94	£ 6·0	£ 2·3	£ 3·7
K.	7·6	2·1	4·6	14·30	5·3	2·4	3·6
DD.	8·2	1·5	4·5	14·20	4·3	2·2	2·4
EE.	6·9	2·1	4·6	13·60	6·0	2·0	4·0
CC.	6·2	2·6	2·9	11·70	6·7	2·2	4·4
R.	7·1	2·7	5·0	14·80	6·3	2·2	3·3
AVERAGE ...	7·51	2·2	4·7	14·41	5·7	2·2	3·5

The items Eggs, Vegetables, Fruit, Malt Liquors, and Aerated Waters, are omitted. The former two are largely affected by gifts, and the latter two are small and almost negligible.

As the division of " Provisions " in the old edition of the Revised Uniform System of Hospital Accounts is a merchant's rather than a scientific one, and hospitals do not rigidly follow it, we have added together Meat, Fish, and Poultry, and Butter and Bacon.

It will be noticed at once that in all the Hospitals the amounts spent on Bread, Flour and Milk, are very similar. As Bread and Milk are two items of diet among those in most universal use, this similarity in cost gives us a certain degree of confidence that the occupied bed in this particular instance is not an altogether unfair basis on which to compare hospital with hospital.

The Table makes it evident that the main part of this difference in cost lies in those items of diet which vary most in quality and price.

The important point with regard to expenditure is not that it is high or low or normal, but that it is the result of deliberate consideration, and that it is controlled in such a way that it can be justified in detail and not on general grounds only. High expenditure is not justified by the expression "We feed the patients well," nor does low cost justify the character of the food provided. For example, all that a figure of £17·8 per occupied bed spent on meat suggests is, that as it exceeds by more that £6 the cost of meat in eleven other hospitals, is it worth while investigating whether this is due to the superior quality of the food provided or to some other reason.

With regard to the item "Groceries" it is possible that the figure £10·7 represents purchase not consumption. If so, it emphasises the desirability of showing stocks on the annual balance sheet.

We make no attempt whatever to criticise the expenditure of any of the hospitals shown in the Table. It is put forward for one reason only, viz., to show how, with improved statistics, Committees of Management might be in possession of valuable data which would help them to meet criticism, or to improve their methods of management should it be necessary.

In the Medical School Group, "Surgery and Dispensary" amounts to £25·9 per occupied bed, and in the Non-Medical School Group to £23·24. If, however, the cost of the out-patient be taken into consideration, the difference, in view of the larger volume of this class of work done in the Medical School Group, would disappear and the cost per occupied bed would come out at something approaching £15 in each. To this figure the large majority of the hospitals in each Group would closely approximate. It does not follow, however, that £15 is a standard incapable of improvement. On the contrary, the fact that in each Group there are instances of expenditure year by year strikingly below the average, suggests that an organised effort to collect and distribute information regarding quantities, qualities, prices, methods, etc. would result in considerable benefit to many. It is difficult to believe that a hospital spending on "Surgery and Dispensary," say, £32 per year per occupied bed could not learn something to its advantage from one of equal size and standing at which less than half that amount is spent.

TABLE 26.

ANALYSIS OF THE PRINCIPAL ITEMS OF

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Provisions.		Surgery and Dispensary.	
				Total.	Per *available* bed.	Total.	Per *available* bed.
Group A ..	1921	108	20,525	£ 699,825	£ 34·09	£ 369,462	£ 18·00
	1922	109	20,960	587,357	28·02	331,407	15·81
	1923	115	22,071	603,529	27·34	371,651	16·84
	1924	114	21,624	605,628	28·01	395,394	18·28
	1925	**116**	**22,281**	**628,815**	**28·21**	**410,361**	**18·42**
Group B ..	1921	159	8,165	265,655	32·54	120,712	14·78
	1922	163	8,403	225,202	26.80	114,744	13.65
	1923	176	8,835	225,633	25·54	120,566	13·65
	1924	183	9,260	242,271	26·16	130,700	14·12
	1925	**184**	**9,491**	**247,403**	**26·07**	**131,263**	**13·83**
Group C ..	1921	280	4,105	125,430	30·56	45,694	11·13
	1922	283	4,223	107,826	25·53	41,406	9·81
	1923	282	4,271	108,122	25·32	45,978	10·77
	1924	297	4,530	113,394	25·03	48,124	10·62
	1925	**295**	**4,581**	**119,155**	**26·01**	**52,971**	**11·56**
Total	1921	547	32,795	£ 1,090,910	£ 33·26	£ 535,868	£ 16·34
	1922	555	33,586	920,385	27·40	487,557	14·52
	1923	573	35,177	937,284	26·64	538,195	15·30
	1924	594	35,414	961,293	27·14	574,218	16·21
	1925	**595**	**36,353**	**995,373**	**27·38**	**594,595**	**16·36**

Expenditure under "Domestic" in the hospitals associated with Medical Schools amounts to £31·1 per occupied bed, or approximately £2 higher than in the large General Hospitals without Medical Schools. This difference is possibly more accidental than significant. In any case, one-third of the Non-Medical School Group hospitals exceed the average of the Medical School Group. Also the item "Domestic" provides no reliable basis for comparison. Stocks, gifts, laundry costs—sometimes included and sometimes spread over other items—varying water rates, etc. etc., all contribute their disturbing influence ; nor do furniture repairs, hardware, linen, crockery, washing, coal and uniform form a very homogeneous group. But until it becomes more generally realised that the use to which an article is put, not the name by which it is called, is the only sound basis for classification, we shall not reap the full benefit that might be derived from statistics based upon any uniform system. We have referred to this point generally in the Introduction. The item "Domestic" supplies a very striking particular example

The chief difference in cost between the Medical School and the Non-Medical School Group lies in " Salaries and Wages." Here again it will be observed that certain Hospitals in the latter Group are in this respect as costly as those in the former.

Table 29 gives the expenditure on Fuel and Light, which shows that there has been a very slight reduction in cost. We would gladly extend Tables of this character, were sufficient detail furnished in the Reports to justify it.

ORDINARY EXPENDITURE BY GROUP AVERAGES.

Domestic.		Salaries and Wages.		Total Expenditure under the four headings.	
Total.	Per *available* bed.	Total.	Per *available* bed.	Total.	Per *available* bed.
£ 569,505	£ 27·75	£ 831,410	£ 40·51	£ 2,470,202	£ 120·35
532,131	25·39	877,450	41·87	2,328,345	111·09
519,668	23.54	914,095	41·42	2,408,943	109·14
533,242	24·66	952,126	44·03	2,486,390	114·98
536,557	**24·08**	**1,002,159**	**44·98**	**2,577,892**	**115·69**
198,476	24·31	261,075	31·97	845,918	103·60
198,191	23·59	273,653	32·57	811,790	96·61
190,405	21·55	289,179	32·73	825,783	93·47
205,571	22·20	307,147	33·17	885,689	95·65
206,810	**21·79**	**319,689**	**33·68**	**905,165**	**95·37**
93,601	22·80	121,134	29·51	385,859	94·00
92,281	21·85	123,949	29·35	365,462	86·54
95,435	22·34	129,430	30·30	378,965	88·73
97,967	21·63	144,818	31·97	404,303	89·25
100,986	**22·04**	**152,820**	**33·36**	**425,932**	**92·97**
£ 861,582	£ 26·27	£ 1,213,619	£ 37·01	£ 3,701,979	£ 112·88
822,603	24·49	1,275,052	37·96	3,505,597	104·37
805,508	22·90	1,332,704	37·89	3,613,691	102·73
836,780	23·63	1,404,091	39·65	3,776,382	106·63
844,353	**23·23**	**1,474,668**	**40·56**	**3,908,989**	**107·53**

TABLE 27.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY EXPENDITURE OF THE 14 HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN ENGLAND AND WALES.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.
A ..	1921	260·00	£ 10,191	£ 39·2	£ 7,847	£ 30·2	£ 9,700	£ 37·3	£ 14,684	£ 56·5
	1922	273·59	7,853	28·7	7,266	26·6	8,086	29·5	15,082	55·1
	1923	280·56	7,822	27·9	8,272	29·5	7,396	26·4	14,339	51·1
	1924	277·12	8,469	30·6	7,715	27·8	6,799	24·5	13,929	50·3
	1925	**281·93**	**8,578**	**30·4**	**8,170**	**29·0**	**7,051**	**25·0**	**14,087**	**50·0**
B ..	1921	172·18	8,581	49·8	4,746	27·6	8,121	47·2	10,025	58·2
	1922	181·85	6,885	37·8	4,163	22·9	7,533	41·4	10,381	57·1
	1923	189·50	7,100	37·5	4,695	24.8	6,462	34·1	10,827	57·1
	1924	199·88	7,515	37·6	5,577	27·9	6,275	31·4	11,681	58·4
	1925	**200·91**	**7,541**	**37·5**	**5,470**	**27·2**	**6,053**	**30·1**	**11,414**	**56·8**
C ..	1921	317·00	13,429	42·4	7,462	23·5	18,016	56.8	19,760	62·3
	1922	297·00	11,056	37·2	5,626	18·9	11,945	40·2	19,263	64·9
	1923	314·00	11,697	37·3	8,884	28·3	12,710	40·5	19,480	62·0
	1924	318·00	12,896	40·6	9,293	29·2	12,834	40·4	20,789	65·4
	1925	**323·00**	**12,646**	**39·1**	**9,912**	**30·7**	**13,539**	**41·9**	**21,745**	**67·3**
D ..	1921	178·80	7,429	41·5	3,527	19·8	6,992	39·1	11,712	65·5
	1922	180·80	6,106	33·8	4,924	27·2	5,693	31·5	12,197	67·5
	1923	181·70	6,306	34·7	5,216	28·7	5,742	31·6	12,332	67·9
	1924	185·80	6,443	34.7	5,995	32·3	5,534	29·8	12,673	68·2
	1925	**192·20**	**6,518**	**33·9**	**5,586**	**29·1**	**5,936**	**30·9**	**13,503**	**70·3**
E ..	1921	335·00	13,329	39·8	9,453	28·2	11,313	33·8	11,769	35·1
	1922	341·00	11,544	33·8	8,572	25·1	8,312	24·4	12,165	35·7
	1923	351·00	13,157	37·5	9,936	28·3	8,955	25·5	12,733	36·3
	1924	341·00	14,622	42·9	10,054	29·5	9,310	27·3	13,888	49·7
	1925	**376·00**	**14,998**	**39·9**	**11,085**	**29·5**	**11,008**	**29·3**	**15,016**	**39·9**
F ..	1921	204·00	9,407	46·1	7,174	35·2	7,754	38·0	8,833	43·3
	1922	210·00	6,560	31·2	4,953	23·6	6,012	28·6	8,801	41·9
	1923	234·00	7,839	33·5	7,111	30·4	7,953	34·0	9,714	41·5
	1923	274·00	9,791	35·7	8,045	29·4	9,806	35·8	12,000	43·8
	1925	**269·00**	**9,668**	**35·9**	**8,531**	**31·7**	**9,513**	**35·4**	**13,281**	**49·4**
G ..	1921	269·00	10,275	38·2	5,798	21·5	11,133	41·4	16,354	60·8
	1922	275·60	8,510	30·9	5,728	20·8	10,498	38·1	17,287	62·7
	1923	287·70	9,383	32·6	6,247	21·7	10,974	38·1	18,020	62·6
	1924	300·00	12,079	40·3	8,099	27·0	12,489	41·6	19,062	63·5
	1925	**310·00**	**12,709**	**41·0**	**8,501**	**27·4**	**11,394**	**36·8**	**19,501**	**62·9**
H ..	1921	232·29	8,639	37·2	5,869	25·3	7,098	30·6	14,969	64·4
	1922	239·15	6,597	27·6	5,268	22·0	5,457	22·8	15,223	63·7
	1923	241·88	6,654	27·5	5,167	21·4	5,706	23·6	14,643	60·5
	1924	245·25	7,709	31·4	6,940	28·3	5,609	22·9	15,210	62·0
	1925	**244·17**	**7,862**	**32·2**	**5,705**	**23·4**	**5,573**	**22·8**	**15,388**	**63·0**
I ..	1921	529·00	23,407	44·2	8,262	15·6	18,519	35·0	37,610	71·1
	1922	524·46	19,612	37·4	7,379	14·0	20,077	38·3	38,121	72·7
	1923	541·00	20,415	37·7	7,049	13·0	15,782	29·2	39,571	73·1
	1924	539·00	20,965	38·9	7,556	14·4	17,235	32·0	40,536	75·2
	1925	**543·00**	**22,286**	**41·0**	**7,520**	**13·8**	**15,455**	**28·5**	**41,614**	**76·6**
J ..	1921	429·00	17,049	39·7	16,870	39·3	19,579	45·6	26,292	62·9
	1922	445·00	14,000	31·5	15,035	33·8	18,258	41·0	28,841	64·8
	1923	461·00	13,672	29·7	16,252	35·3	15,995	34·7	30,008	65·1
	1924	467·00	13,619	29·2	14,960	32·0	15,198	32·5	29,945	64·1
	1925	**477·00**	**14,119**	**29·6**	**16,765**	**35·1**	**18,621**	**39·0**	**32,808**	**68·8**
K ..	1921	512·60	18,967	37·0	13,864	27·1	16,783	32·7	47,503	92·7
	1922	525·40	15,567	29·6	11,278	21·5	14.063	26·8	44,631	84·9
	1923	537·40	14,356	26·7	10,629	19·8	13,501	25·1	43,748	81·4
	1924	539·00	14,730	27·3	10,661	19·8	13,123	24·3	43,971	81·6
	1925	**535·00**	**15,100**	**28·2**	**10,779**	**20·1**	**13,335**	**24·9**	**44,308**	**82·8**

TABLE 27.—*continued.*

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.
L ..	1921	174·00	£ 7,180	£ 41·3	£ 4,547	£ 26·1	£ 7,210	£ 41·4	£ 10,557	£ 60·7
	1922	176·00	7,334	41·7	4,546	25·8	7,067	40·2	14,257	81·0
	1923	169·00	6,923	40·9	4,177	24·7	5,853	34·6	13,710	81·1
	1924	172·00	7,104	41·3	5,054	29·4	5,920	34·4	14,652	85·2
	1925	**191·00**	**7,220**	**37·8**	**4,763**	**24·9**	**6,144**	**32·2**	**15,113**	**79·1**
M ..	1921	163·00	8,259	50·6	4,091	25·1	4,789	29·4	6,501	39·9
	1922	168·00	6,355	37·8	3,627	21·6	4,414	26·3	7,027	41·8
	1923	179·00	5,924	33·1	3,301	18·4	4,296	24·0	6,601	36·9
	1924	174·00	5,682	32·1	3,886	22·3	4,346	25·0	6,775	38·9
	1925	**177·00**	**6,256**	**35·3**	**3,576**	**20·2**	**4,392**	**24·8**	**7,285**	**41·2**
N* ..	1923	318·60	11,653	36·6	7,442	23·4	11,258	35·3	19,666	61·7
	1924	323·80	13,058	40·3	8,579	26·5	12,825	39·6	19,902	61·5
	1925	**340·80**	**13,087**	**38·4**	**9,170**	**26·9**	**10,571**	**31·0**	**20,491**	**60·1**
Total ..	1921	3,775·87	£ 156,142	£ 41·4	£ 99,510	£ 26·4	£ 147,007	£ 38·9	£ 237,269	£ 62·8
	1922	3,837·85	127,979	33·3	88,365	23·0	127,415	33·5	243,276	63·4
	1923	4,286·34	142,901	33·3	104,378	24·4	132,583	30·9	265,392	61·9
	1924	4,355·85	154,682	35·5	112,414	25·8	137,303	31·5	275,013	63·1
	1925	**4,461·01**	**158,588**	**35·5**	**115,533**	**25.9**	**138,585**	**31·1**	**285,554**	**64·0**

* Recognised as a Medical School during 1923.

TABLE 28.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY EXPENDITURE OF THE GENERAL HOSPITALS WITHOUT MEDICAL SCHOOLS IN ENGLAND AND WALES, CONTAINING 200 OR MORE AVAILABLE BEDS.

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.
O	1923	175·50	£ 5,926	£ 33·77	£ 3,603	£ 20·53	£ 4,251	£ 24·22	£ 8,289	£ 47.23
	1924	163·93	5,900	35·99	3,739	22·81	4,246	25·90	8,431	51·43
	1925	**176·77**	**6,097**	**34·49**	**3,805**	**21·53**	**4,224**	**23·90**	**8,718**	**49·32**
P	1923	181·50	7,049	38·84	3,666	20·20	5,715	31·49	12,603	69·44
	1924	189·50	7,096	37·45	3,718	19·62	5,961	31·46	13,567	71·59
	1925	**185·04**	**6,033**	**32·60**	**3,876**	**20·95**	**5,904**	**31·91**	**12,973**	**70·11**
Q	1923	157·38	6,219	39.52	3,501	22·25	5,316	33·78	9,017	57·29
	1924	194·84	7,273	37·33	4,277	21·95	6,929	35·05	11,294	57·97
	1925	**187·23**	**7,186**	**38·38**	**4,546**	**24·28**	**5,725**	**30·58**	**11,806**	**63·06**
R	1923	159·62	4,478	28·05	2,999	18·79	2,590	16.23	5,709	35·77
	1924	166·39	4,513	27.12	2,706	16·26	2,878	17·30	6,535	39·28
	1925	**168·02**	**4,895**	**29·13**	**3,199**	**19·04**	**3,318**	**19·75**	**7,847**	**46·64**
S	1923	157·50	5,871	37·28	4,720	29·97	5,113	32·46	8,121	51·56
	1924	198·60	6,266	31·56	4,712	23·72	5,362	27·00	8,197	41·27
	1925	**222·00**	**7,355**	**33·13**	**5,356**	**24·13**	**5,691**	**25·64**	**9,412**	**42·40**
T	1923	289·00	7,978	27·61	5,860	20·28	7,790	26·95	14,473	50·08
	1924	289·00	8,488	29·37	6,326	21·89	8,520	29.48	14,912	51·60
	1925	**295·00**	**8,911**	**30·21**	**6,547**	**22·19**	**8,743**	**29·64**	**15,262**	**51·74**
U	1923	206·00	5,575	27·04	3,008	14·60	3,075	14·93	6,545	31·77
	1924	195·00	5,377	27·57	3,431	17·59	3,365	17·26	7,971	40·88
	1925	**199·00**	**5,511**	**27·69**	**3,609**	**18·14**	**3,316**	**16·66**	**8,181**	**41·11**

TABLE 28.—*continued.*

Hospital.	Year.	Average No. of beds occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.
V	1923	248·60	£ 8,752	£ 35.21	£ 5,287	£ 21·27	£ 4,906	£ 19·73	£ 9,340	£ 37·57
	1924	243·80	9,019	36·99	6,604	27·09	4,784	19·62	9,875	40·50
	1925	**274·14**	**9,570**	**34·91**	**5,832**	**21·27**	**5,081**	**18·53**	**9,744**	**35·54**
W	1923	219·29	8,372	38·18	5,811	26·50	6,697	30·54	11,979	54·63
	1924*	Accounts cover a period of nineteen months.								
	1925	**218·04**	**9,406**	**43·14**	**5,468**	**25·08**	**8,469**	**38·84**	**11,996**	**55·02**
X	1923	281·20	11,580	41·18	6,864	24·41	9,178	32·64	23,073	82·05
	1924	321·00	14,199	44·23	6,333	19·73	11,627	36·22	25,805	80·39
	1925	**324·50**	**14,980**	**46·16**	**6,739**	**20·77**	**11,063**	**34·09**	**26,047**	**80·27**
Y	1923	199·00	6,306	31·69	4,033	20·27	5,006	25·16	9,652	48·50
	1924	202·00	6,529	32·32	4,912	24·32	5,401	26·74	9,754	48·29
	1925	**201·00**	**6,772**	**33·69**	**4,935**	**23·56**	**4,880**	**24·28**	**10,435**	**51·92**
Z	1923	197·64	6,402	32·39	7,141	36·13	5,246	26·54	12,002	60·73
	1924	203·51	7,019	34·49	6,277	30·84	5,711	28·06	12,324	60·56
	1925	**212·54**	**8,573**	**40·34**	**7,368**	**34·67**	**6,130**	**28·84**	**12,888**	**60·64**
AA	1923	190·00	6,143	32·33	5,997	31·56	6,441	33·90	8,563	45·07
	1924	185·00	6,302	34·06	6,538	35·34	6,705	36·24	9,003	48·66
	1925	**173·00**	**6,472**	**37·40**	**5,455**	**31·53**	**6,161**	**35·61**	**9,950**	**57·51**
BB	1923	250·00	9,104	36·42	4,560	18·24	8,770	35·08	12,901	51·60
	1924	248·00	8,632	34·81	5,775	23·29	8,948	36·08	14,115	56·92
	1925	**262·00**	**7,942**	**30·31**	**5,722**	**21·84**	**7,808**	**29·80**	**14,566**	**55·60**
CC	1923	264·00	7,618	28·86	6,801	25·76	6,908	26·17	17,885	67·75
	1924	267·00	8,138	30·48	7,174	26·87	8,119	30·41	18,302	68·55
	1925	**272·70**	**7,653**	**28·06**	**7,286**	**26·71**	**6,851**	**25·12**	**18,847**	**69·11**
DD	1923	160·00	3,573	22·33	2,311	14.44	3,419	21·37	6,073	37·96
	1924	171·00	4,389	25·67	2,416	14·13	3,459	20·23	6,568	38·41
	1925	**192·00**	**4,974**	**25·91**	**2,745**	**14·30**	**4,023**	**20·95**	**10,657**	**55·51**
EE	1923	169·50	4,980	29·38	3,853	22·73	4,342	25·62	11,110	65·55
	1924	176·87	5,453	30·83	4,356	24·63	5,181	29·29	13,442	76·00
	1925	**185·90**	**5,347**	**28·76**	**4,711**	**25·34**	**5,109**	**27·48**	**12,529**	**67·40**
FF	1923	280·00	9,540	34·07	6,480	23.14	9,968	35·60	15,814	56·48
	1924	275·00	8,829	32·10	7,584	27·58	11,630	42·29	16,407	59·66
	1925	**275·00**	**8,777**	**31·92**	**7,171**	**26·08**	**9,332**	**33·93**	**17,142**	**62·33**
GG	1923	228·27	8,872	38·87	3,667	16·06	6,201	27·17	11,733	51·40
	1924	231·25	8,805	38·08	3,584	15·50	6,048	26·15	11,974	51·78
	1925	**227·00**	**9,090**	**40·04**	**3,666**	**16·15**	**6,662**	**29·17**	**11,597**	**51·09**
HH	1923	209·50	9,472	45·21	4,191	20·00	7,435	35·49	12,155	58·02
	1924	219·29	10,181	46·43	5,457	24·88	8,058	36·75	12,390	56·50
	1925	**222·19**	**9,995**	**44·98**	**5,518**	**24·83**	**8,184**	**36·83**	**13,247**	**59·62**
II	1923	182·76	5,483	30·00	6,253	34·21	6,400	35·02	8,159	44·10
	1924	179·46	5,452	30·38	5,822	32·44	5,769	32·15	9,884	55·08
	1925	**180·30**	**5,328**	**29·55**	**5,454**	**30·25**	**5,003**	**27·76**	**9,981**	**55·36**
JJ	1923	147·32	4,954	33·63	2,297	15·59	5,553	37·69	6,377	43·29
	1924	133·40	5,551	41·61	2,590	19·42	5,536	41·50	6,662	49·94
	1925	**138·22**	**6,181**	**44·72**	**2,990**	**21·63**	**6,508**	**47·08**	**6,993**	**50·59**
KK	1923	130·50	4,373	33·51	2,079	15·93	4,297	32·93	7,611	58·32
	1924	147·50	4,828	32·73	2,322	15·74	5,614	38·06	8,184	55·48
	1925	**146·70**	**5,127**	**34·95**	**2,750**	**18·75**	**4,964**	**33·84**	**9,072**	**61·84**
Totals ..	1923	4,684·08	£ 158,620	£ 33·86	£ 104,982	£ 22·41	£ 134,617	£ 28·74	£ 249,184	£ 53·20
	1924*	4,601·34	158,239	34·39	106,653	23·18	139,851	30·39	255,596	55·55
	1925	**4,938·29**	**172,175**	**34·87**	**114,748**	**23·24**	**143,109**	**28·98**	**279,890**	**56·68**

TABLE 29.

EXPENDITURE ON FUEL AND LIGHT.

Hospitals.	Year	No. of Hospitals giving details.	No. of available beds.	Coal and Coke.		Gas and Electricity.		Total Fuel and Light.	
				Total.	Per available bed.	Total.	Per available bed.	Total.	Per available bed.
Group A	1921	90	17,727	£ 206,996	£ 11·68	£ 93,022	£ 5·24	£ 300,018	£ 16·92
	1922	105	20,459	190,483	9·31	104,336	5·10	294,819	14·41
	1923	110	21,445	176,867	8·25	95,347	4·44	272,214	12·69
	1924	112	21,424	194,380	9·07	92,354	4·31	286,734	13·38
	1925	**114**	**22,077**	**186,234**	**8·44**	**93,996**	**4·26**	**280,230**	**12·70**
Group B	1921	116	6,346	47,187	7·43	33,494	5·28	80,681	12.71
	1922	120	6,472	43,309	6·69	34,190	5·28	77,499	11·97
	1923	136	7,138	42,843	6·00	33,143	4·64	75,986	10·64
	1924	144	7,591	48,084	6·33	33,473	4·41	81,557	10·74
	1925	**136**	**7,329**	**45,558**	**6·22**	**33,499**	**4·57**	**79,057**	**10·79**
Group C	1921	173	2,495	16,639	6·67	11,840	4·74	28,479	11·41
	1922	167	2,452	14,989	6·11	11,061	4·51	26,050	10·62
	1923	184	2,806	15,377	5·48	12,072	4.30	27,449	9·78
	1924	181	2,781	17,044	6·13	12,450	4·48	29,494	10·61
	1925	**170**	**2,722**	**15,809**	**5·81**	**13,271**	**4·87**	**29,080**	**10·68**
Total	1921	379=65% (*a*)	26,568=79·65% (*b*)	£ 270,822	£ 10·19	£ 138,356	£ 5.21	£ 409,178	£ 15·40
	1922	392=67% (*a*)	29,383=86·50% (*b*)	248,781	8·47	149,587	5·09	398,368	13·56
	1923	430=69% (*a*)	31,389=87·00% (*b*)	235,087	7·49	140,562	4.48	375,649	11·97
	1924	437=66% (*a*)	31,796=86·33% (*b*)	259,508	8·16	138,277	4·35	397,785	12·51
	1925	**420=64%** (*a*)	**32,128=85·23%** (*b*)	**247,601**	**7·71**	**140,766**	**4·38**	**388,367**	**12·09**

(*a*) Percentage of Hospitals reviewed.

(*b*) Percentage of total available beds in Hospitals reviewed.

SECTION 5.

VOLUME OF WORK DONE IN THE VOLUNTARY HOSPITALS IN SCOTLAND.

In proportion to their nominal accommodation, the Scottish Hospitals treat a few more In-patients than the English—the difference is, however, only fractional.

Out-patient work in Scotland, though increasing, still bears a very much smaller proportion to the In-patient work than in England, especially in the Medical School Group. The actual relationship is :—

NUMBER OF OUT-PATIENTS TO EACH IN-PATIENT.

	England.	Scotland.
Group A	5	3·2
Group B	3·4	2·5
Group C	2	4
Total	4	3
Medical School Group	6	3·5

If one may judge from the figures of the Medical School Group, the beds in Scotland are more evenly divided between Medicine and Surgery than in England. In the six hospitals associated with Medical Schools which contain 3,235 beds, 36,928 operations were performed in 1925—in the cor-

TABLE 30.

NUMBER OF IN-PATIENTS AND OUT-PATIENTS TREATED AND PERCENTAGE OF AVAILABLE BEDS OCCUPIED.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Percentage of available beds occupied daily.	No. of New In-patients.	No. of New Out-patients.
Group A	1921	17	5,163	87·36%	71,172	227,048
	1922	18	5,316	87·28%	78,143	250,327
	1923	19	5,435	90·81%	82,822	257,700
	1924	19	5,495	91·80%	88,140	290 730
	1925	**19**	**5,532**	**94·21%**	**92,000**	**298,238**
Group B	1921	20	1,142	77·59%	12,716	35,827
	1922	19	1,122	83·57%	14,074	35,711
	1923	20	1,149	86·53%	14,728	36,894
	1924	20	1,210	82·47%	15,067	38,363
	1925	**26**	**1,389**	**80·67%**	**18,577**	**47,047**
Group C	1921	36	550	72·75%	6,516	22,632
	1922	35	537	61·16%	6,692	25,534
	1923	46	728	63·32%	7,544	30,590
	1924	53	844	59·33%	8,063	30,622
	1925	**48**	**777**	**58·26%**	**6,887**	**30,629**
Total	1921	73=97% (*a*)	6,855=99% (*b*)		90,404	285,507
	1922	72=91% (*a*)	6,975=99% (*b*)		98,909	311,572
	1923	85=99% (*a*)	7,312=99% (*b*)		105,094	325,184
	1924	92=99% (*a*)	7,549=99% (*b*)		111,270	359,715
	1925	**93=98%** (*a*)	**7,698=99%** (*b*)		**117,464**	**375,914**

(*a*) Percentage of Hospitals reviewed.

(*b*) Percentage of total available beds in Hospitals reviewed.

responding fourteen English Hospitals which contain 5,025 beds, the operations numbered 82,166. A larger proportion of medical patients is also to some extent borne out by the fact that in none of the six Scottish Hospitals is the average length of stay less than 18·2 days, whereas in the English, the lowest is more than four days less.

TABLE 31.

NUMBER OF PATIENTS TREATED IN GENERAL AND SPECIAL HOSPITALS DURING 1925 SHOWN SEPARATELY.

Hospitals.	No. of Hospitals giving details.	No. of available beds.	No. of New In-patients.	No. of New Out-patients.
General Hospitals—				
Group A —				
Medical School Hospitals	6	3,231	55,142	196,081
Hospitals without Medical Schools	9	1,586	21,359	36,651
Group B	17	855	10,482	19,642
Group C	40	642	5,573	5,112
Totals of General Hospitals	**72**	**6,314**	**92,556**	**257,486**
Special Hospitals—				
Group A	4	715	15,499	65,506
Group B	9	534	8,095	27,405
Group C	8	135	1,314	25,517
Total of Special Hospitals	**21**	**1,384**	**24,908**	**118,428**

TABLE 32.

NUMBER OF SURGICAL OPERATIONS UNDER GENERAL ANÆSTHETIC.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	No. of operations.
Group A	1921	17	5,163	42,769
	1922	18	5,316	53,523
	1923	19	5,435	59,064
	1924	18	5,391	61,082
	1925	**18**	**5,428**	**64,749**
Group B	1921	14	819	8,566
	1922	13	779	9,094
	1923	16	889	9,717
	1924	17	1,043	10,489
	1925	**23**	**1,275**	**14,348**
Group C	1921	26	390	5,815
	1922	28	399	5,910
	1923	38	591	7,549
	1924	44	693	8,610
	1925	**40**	**629**	**8,550**
Total	1921	57=76% (*a*)	6,372=92·52% (*b*)	57,150
	1922	59=75% (*a*)	6,494=91·79% (*b*)	68,527
	1923	73=85% (*a*)	6,915=94·39% (*b*)	76,330
	1924	79=85% (*a*)	7,127=93·99% (*b*)	80,181
	1925	**81=85%** (*a*)	**7,332=94·83%** (*b*)	**87,647**

(*a*) Percentage of Hospitals reviewed.

(*b*) Percentage of total available beds in Hospital reviewed.

TABLE 33.

SURVEY OF THE WORK DONE IN THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN SCOTLAND.

1	2	3	4	5	6	7	8	9
Hospital.	Year.	No. of available beds.	Average No. of beds occupied daily.	Percentage of available beds occupied.	No. of New In-patients.	Average length of stay per In-patient (days).	No. of New Out-patients.	No. of Surgical Operations.
A	1921	270	249·00	92·22	3,554	25·00	15,246	3,403
	1922	270	269·00	99·63	3,687	25·00	14,401	3,139
	1923	304	285·00	93·75	3,896	25·00	15,577	3,586
	1924	304	297·00	97·70	4,219	24·00	18,111	4,339
	1925	**317**	**317·00**	**100·00**	**4,434**	**24·00**	**19,683**	**4,586**
B	1921*	414	326·00	78·74	4,610	23·20	17,737	3,795
	1922*	414	332·33	80·27	5,588	21·68	14,804	—
	1923	422	333·36	79·00	5,816	20·71	15,365	4,979
	1924	427	355·26	83·20	6,479	19·77	15,773	5,179
	1925	**427**	**390·00**	**91·33**	**6,869**	**20·61**	**15,169**	**5,455**
C	1921	963	869·00	90·24	12,814	22·20	41,859	6,765
	1922	963	876·00	90·97	13,372	22·10	42,342	6,582
	1923	963	897·00	93·15	14,231	21·30	46,693	6,840
	1924	963	903·00	93·77	14,883	20·68	48,349	7,781
	1925	**963**	**905·00**	**93·98**	**14,908**	**20·60**	**55,346**	**8,217**
D	1921	665	680·20	102·29	10,155	23·00	41,857	8,843
	1922	665	657·90	98·93	10,809	21·10	44,689	8,613
	1923	665	722·90	108·72	12,106	20·70	48,693	10,062
	1924	664	726·60	109·43	13,297	19·00	51,954	9,522
	1925	**664**	**740·70**	**111·55**	**14,187**	**18·20**	**55,276**	**10,853**
E	1921	600	557·00	92·83	8,988	21·25	26,129	5,029
	1922	600	555·00	92·50	10,766	20·81	35,167	6,126
	1923	600	554·00	92·33	9,444	20·29	32,450	5,600
	1924	600	548·00	91·33	9,871	19·23	35,265	5,551
	1925	**600**	**556·00**	**92·67**	**9,743**	**19·72**	**33,214**	**5,225**
F	1921	260	283·00	108·85	4,082	25·00	12,132	2,150
	1922	260	286·00	110·00	3,950	25·90	9,881	2,025
	1923	260	288·00	110·77	4,223	24·40	11,843	1,987
	1924	260	294·00	113·08	4,167	25·00	12,937	2,245
	1925†	**260**	**288·00**	**110·77**	**5,001**	**23·80**	**17,393**	**2,592**
Total ..	1921	3,172	2,964·20	93·45	44,203		154,960	
	1922	3,172	2,976·23	93·83	48,172		161,284	
	1923	3,214	3,080·26	95·84	49,716		170,621	33,092
	1924	3,218	3,123·86	97·07	52,916		182,389	34,617
	1925	**3,231**	**3,196·70**	**98·94**	**55,142**		**196,081**	**36,928**

* Year ended 15th May. † Period of 14 months.

SECTION 6.

FINANCIAL POSITION OF THE VOLUNTARY HOSPITALS IN SCOTLAND.

Tables 34 and 38. In 1924, legacies, free and earmarked, amounted to £599,090, and the surplus of Total Receipts over Total Expenditure was £696,142. In 1925 legacies amounted to £279,274, and the surplus was £308,146. It will be seen that over and above receipts from legacies, which form so important a part of Scottish Hospital Income, there still remained in 1925 a surplus to the credit of the Hospitals as a whole.

Table 39 gives another picture of financial progress. In 1920, the deficit of Ordinary Income amounted to £78,158, in 1925 the deficit was only £17,397. As Table 38 shows that free legacies in 1925 provided £227,537, an ample sum out of which to meet the small deficit on Ordinary Income of £17,397, it is evident that there is no reason to feel alarm as to the financial stability of the Scottish Voluntary Hospitals.

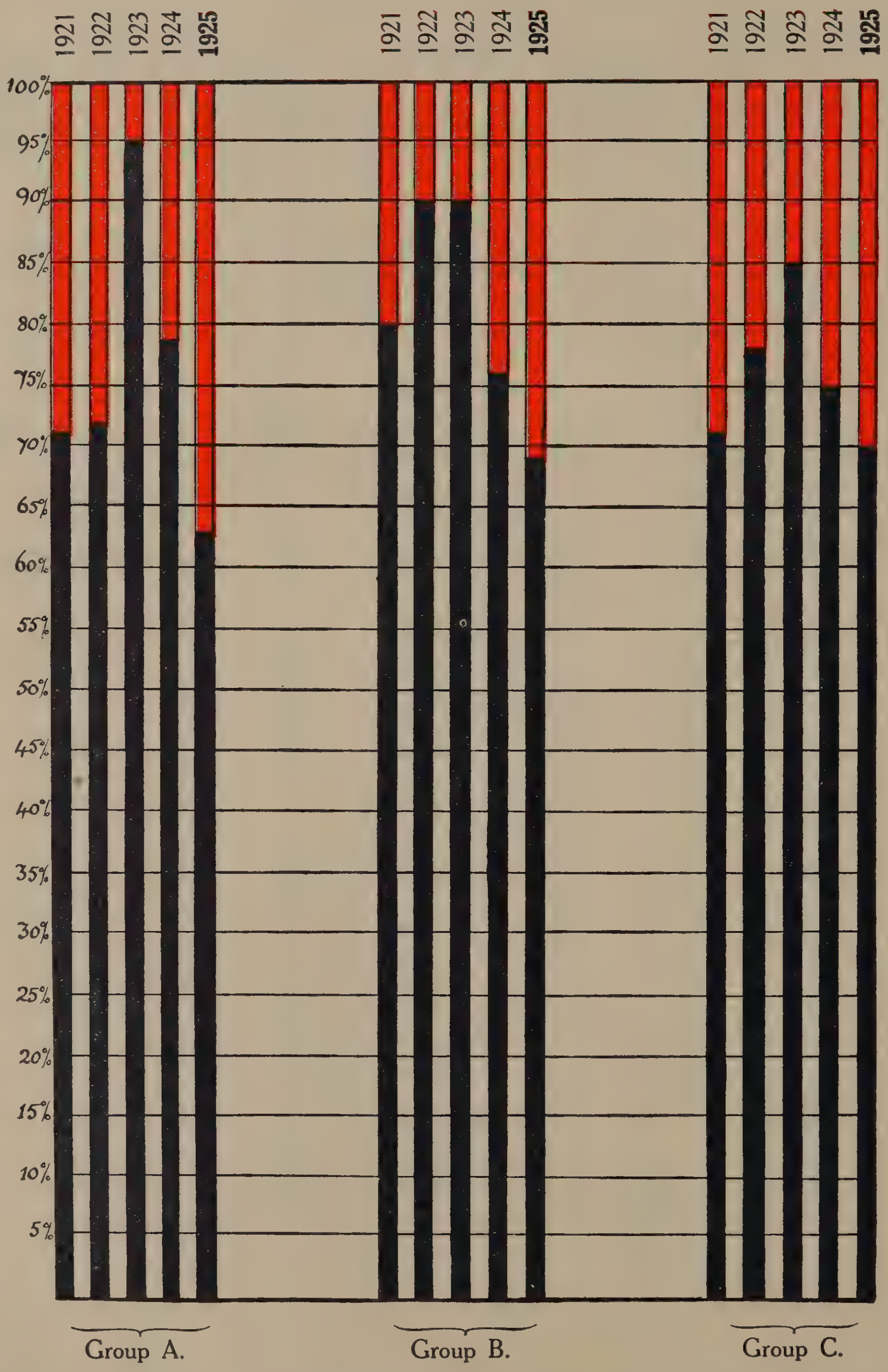
It is satisfactory also to observe from Table 44 that improvement has taken place in the finance of the six hospitals associated with Medical Schools—the deficit of Ordinary Income per occupied bed is less than one-half the deficit of 1924. Two Hospitals out of the six have surpluses.

TABLE 34.

TOTAL RECEIPTS AND TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1921	17	£ 884,613	£ 769,158	£ 115,455
	1922	18	942,144	677,291	264,853
	1923	19	951,586	720,890	230,696
	1924	19	1,243,213	762,601	480,612
	1925	**19**	**1,094,787**	**883,129**	**211,658**
Group B	1921	20	172,835	126,722	46,113
	1922	20	197,191	126,347	70,844
	1923	20	220,029	132,176	87,853
	1924	21	342,496	167,413	175,083
	1925	**26**	**263,017**	**195,609**	**67,408**
Group C	1921	38	84,371	66,350	18,021
	1922	41	80,735	65,205	15,530
	1923	47	132,672	74,327	58,345
	1924	53	128,214	87,767	40,447
	1925	**50**	**152,817**	**123,737**	**29,080**
Total	1921	75	£ 1,141,819	£ 962,230	£ 179,589
	1922	79	1,220,070	868,843	351,227
	1923	86	1,304,287	927,393	376,894
	1924	93	1,713,923	1,017,781	696,142
	1925	**95**	**1,510,621**	**1,202,475**	**308,146**

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF:—
TOTAL RECEIPTS . . . . Shown in Black.
TOTAL EXPENDITURE . . Shown in Red.



Illustrating Tables 35 and 36.

TABLE 35.

HOSPITALS HAVING AN **EXCESS OF TOTAL RECEIPTS** OVER TOTAL EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Surplus.
Group A	1921	12 (71%)	£ 752,920	£ 606,677	£ 146,243
	1922	13 (72%)	855,479	581,049	274,430
	1923	18 (95%)	938,274	700,142	238,132
	1924	15 (79%)	1,156,358	666,829	489,529
	1925	**12** (**63%**)	**839,319**	**605,949**	**233,370**
Group B	1921	16 (80%)	155,835	106,903	48,932
	1922	18 (90%)	185,903	114,539	71,364
	1923	18 (90%)	212,436	123,775	88,661
	1924	16 (76%)	307,989	120,693	187,296
	1925	**18** (**69%**)	**186,440**	**103,116**	**83,324**
Group C	1921	27 (71%)	63,568	39,010	24,558
	1922	32 (78%)	66,545	45,850	20,695
	1923	40 (85%)	122,839	62,372	60,467
	1924	40 (75%)	107,943	64,228	43,715
	1925	**35** (**70%**)	**119,149**	**64,812**	**54,337**
Total	1921	55 (73%)	£ 972,323	£ 752,590	£ 219,733
	1922	63 (80%)	1,107,927	741,438	366,489
	1923	76 (88%)	1,273,549	886,289	387,260
	1924	71 (76%)	1,572,290	851,750	720,540
	1925	**65** (**68%**)	**1,144,908**	**773,877**	**371,031**

TABLE 36.

HOSPITALS HAVING AN **EXCESS OF TOTAL EXPENDITURE** OVER TOTAL RECEIPTS.

Hospitals.	Year.	No. of Hospitals.	Total Receipts.	Total Expenditure.	Deficit.
Group A	1921	5 (29%)	£ 131,693	£ 162,481	£ 30,788
	1922	5 (28%)	86,665	96,242	9,577
	1923	1 (5%)	13,312	20,748	7,436
	1924	4 (21%)	86,855	95,772	8,917
	1925	**7** (**37%**)	**255,468**	**277,180**	**21,712**
Group B	1921	4 (20%)	17,000	19,819	2,819
	1922	2 (10%)	11,288	11,808	520
	1923	2 (10%)	7,593	8,401	808
	1924	5 (24%)	34,507	46,720	12,213
	1925	**8** (**31%**)	**76,577**	**92,493**	**15,916**
Group C	1921	11 (29%)	20,803	27,340	6,537
	1922	9 (22%)	14,190	19,355	5,165
	1923	7 (15%)	9,833	11,955	2,122
	1924	13 (25%)	.0,271	23,539	3,268
	1925	**15** (**30%**)	**33,668**	**58,925**	**25,257**
Total	1921	20 (27%)	£ 169,496	£ 209,640	£ 40,144
	1922	16 (20%)	112,143	127,405	15,262
	1923	10 (12%)	30,738	41,104	10,366
	1924	22 (24%)	141,633	166,031	24,398
	1925	**30** (**32%**	**365,713**	**423,598**	**62,385**

TABLE 37.

TOTAL RECEIPTS AND TOTAL EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hospitals.	Available Beds.	Total. Receipts.	Total Expenditure.	Surplus.	Deficit.
General Hospitals—						
Group A ..	15	4,817	£ 937,928	£ 742,728	£ 195,200	—
Group B ..	17	855	108,672	87,642	21,030	—
Group C ..	42	676	111,916	76,470	35,446	—
Total	**74**	**6,348**	**£ 1,158,516**	**£ 906,840**	**£ 251,676**	—
Special Hospitals—						
Group A ..	4	715	£ 156,859	£ 140,401	£ 16,458	—
Group B ..	9	534	154,345	107,967	46,378	—
Group C ..	8	135	40,901	47,267	—	£ 6,366
Total	**21**	**1,384**	**£ 352,105**	**£ 295,635**	**£ 56,470**	—

TABLE 38.

LEGACIES RECEIVED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Free Legacies.	Ear-marked Legacies.	Total. Legacies.	Per available bed.*		
							Free.	Ear-marked.	Total.
Group A	1924	19	5,495	£ 385,828	£ 87,883	£ 473,711	£ 70	£ 16	£ 86
	1925	**19**	**5,532**	**184,307**	**41,194**	**225,501**	**33**	**8**	**41**
Group B	1924	21	1,244	94,438	9,838	104,276	76	9	85
	1925	**26**	**1,389**	**27,674**	**1,114**	**28,788**	**20**	**1**	**21**
Group C	1924	53	844	15,303	5,800	21,103	18	7	25
	1925	**50**	**811**	**15,556**	**9,429**	**24,985**	**19**	**12**	**31**
Total	1924	93	7,583	£ 495,569	£ 103,521	£ 599,090	£ 65	£ 14	£ 79
	1925	**95**	**7,732**	**227,537**	**51,737**	**279,274**	**29**	**7**	**36**

* Calculated to the nearest £.

TABLE 39.

ORDINARY INCOME AND EXPENDITURE.

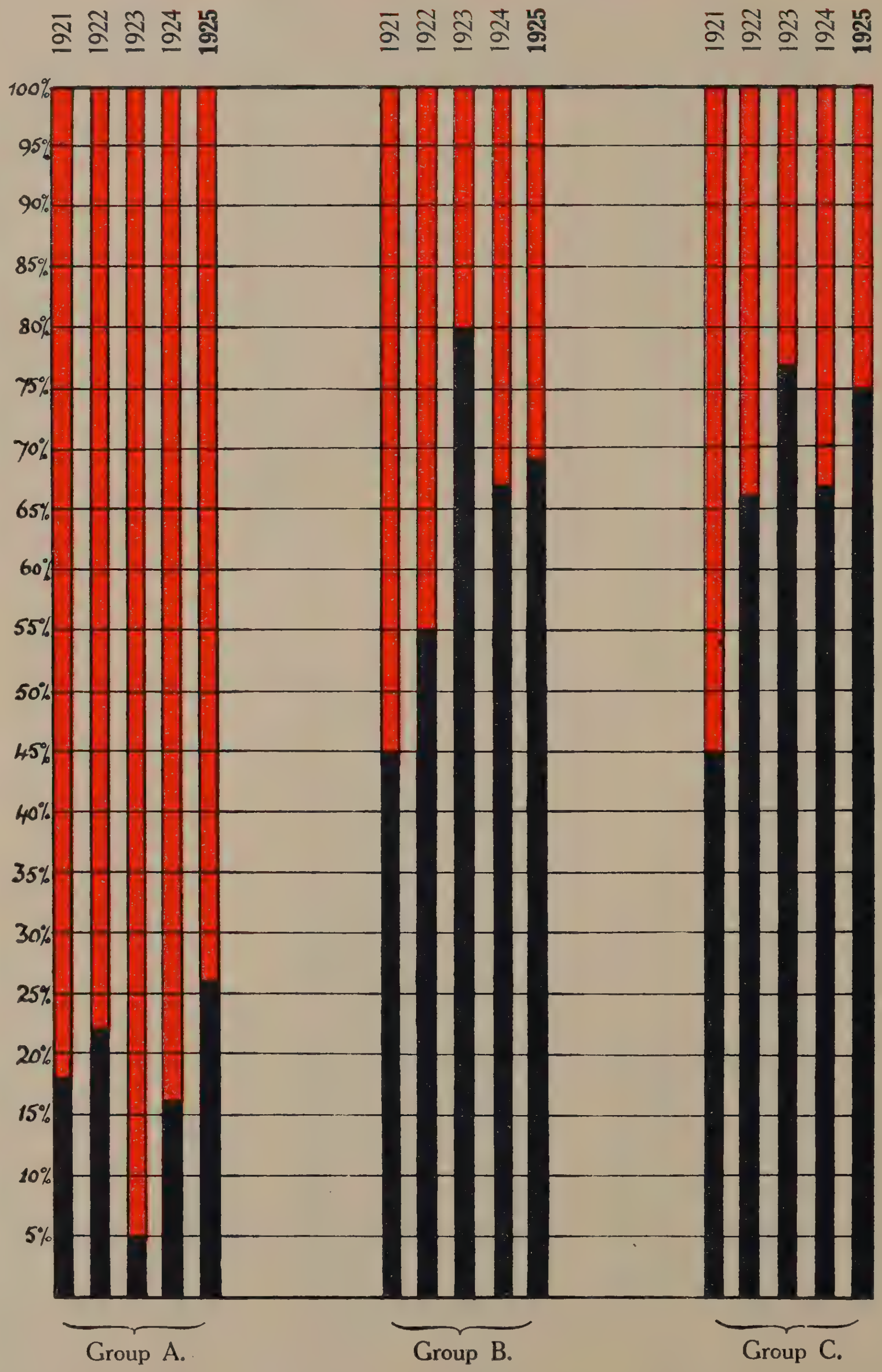
Hospitals.	Year.	No. of Hospitals	Total Ordinary Income.	Total Ordinary Expenditure.	Deficit.	Surplus.
Group A	1921	17	£ 605,120	£ 672,927	£ 67,807	—
	1922	18	563,302	631,437	68,135	—
	1923	19	561,243	644,420	83,177	—
	1924	19	595,948	674,833	78,885	—
	1925	**19**	**632,441**	**675,809**	**43,368**	—
Group B	1921	20	117,946	121,018	3,072	—
	1922	20	123,507	114,259	—	£ 9,248
	1923	20	127,451	111,096	—	16,355
	1924	21	137,156	121,931	—	15,225
	1925	**26**	**156,418**	**138,335**	—	**18,083**
Group C	1921	38	62,804	61,134	—	1,670
	1922	41	63,657	58,981	—	4,676
	1923	47	76,853	66,049	—	10,804
	1924	53	81,788	72,610	—	9,178
	1925	**50**	**76,458**	**68,570**	—	**7,888**
Total	1921	75	£ 785,870	£ 855,079	£ 69,209	—
	1922	79	750,466	804,677	54,211	—
	1923	86	765,547	821,565	56,018	—
	1924	93	814,892	869,374	54,482	—
	1925	**95**	**865,317**	**882,714**	**17,397**	—

TABLE 40.

HOSPITALS HAVING AN **EXCESS OF ORDINARY INCOME** OVER ORDINARY EXPENDITURE.

Hospitals.	Year.	No. of Hospitals.	Total Ordinary Income.	Total Ordinary Expenditure.	Surplus.
Group A	1921	3 (18%)	£ 103,883	£ 88,551	£ 15,332
	1922	4 (22%)	55,661	50,538	5,123
	1923	1 (5%)	5,775	5,632	143
	1924	3 (16%)	156,235	154,628	1,607
	1925	**5 (26%)**	**139,005**	**123,686**	**15,319**
Group B	1921	9 (45%)	57,142	49,051	8,091
	1922	11 (55%)	73,130	58,821	14,309
	1923	16 (80%)	106,739	87,863	18,876
	1924	14 (67%)	99,940	81,579	18,361
	1925	**18 (69%)**	**124,527**	**102,657**	**21,870**
Group C	1921	17 (45%)	33,214	24,952	8,262
	1922	27 (66%)	40,886	33,058	7,828
	1923	36 (77%)	63,129	49,802	13,327
	1924	33 (62%)	54,293	39,067	15,226
	1925	**35 (70%)**	**55,525**	**44,761**	**10,764**
Total	1921	29 (39%)	£ 194,239	£ 162,554	£ 31,685
	1922	42 (53%)	169,677	142,417	27,260
	1923	53 (62%)	175,643	143,297	32,346
	1924	50 (54%)	310,468	275,274	35,194
	1925	**58 (61%)**	**319,057**	**271,104**	**47,953**

PERCENTAGE OF HOSPITALS HAVING AN EXCESS OF :—
ORDINARY INCOME . . . . Shown in Black.
ORDINARY EXPENDITURE . Shown in Red.



Illustrating Tables 40 and 41.

TABLE 41.

HOSPITALS HAVING AN **EXCESS OF ORDINARY EXPENDITURE** OVER ORDINARY INCOME.

Hospitals.	Year.	No. of Hospitals.	Total Ordinary Income.	Total Ordinary Expenditure.	Deficit.
Group A	1921	14 (82%)	£ 501,237	£ 584,376	£ 83,139
	1922	14 (78%)	507,641	580,899	73,258
	1923	18 (95%)	555,468	638,788	83,320
	1924	16 (84%)	439,713	520,205	80,492
	1925	**14 (74%)**	**493,436**	**552,123**	**58,687**
Group B	1921	11 (55%)	60,804	71,967	11,163
	1922	9 (45%)	50,377	55,438	5,061
	1923	4 (20%)	20,712	23,233	2,521
	1924	7 (33%)	37,216	40,352	3,136
	1925	**8 (31%)**	**31,891**	**35,678**	**3,787**
Group C	1921	21 (55%)	29,590	36,182	6,592
	1922	14 (34%)	22,771	25,923	3,152
	1923	11 (23%)	13,724	16,247	2,523
	1924	20 (38%)	27,495	33,543	6,048
	1925	**15 (30%)**	**20,933**	**23,809**	**2,876**
Total	1921	46 (61%)	£ 591,631	£ 692,525	£ 100,894
	1922	37 (47%)	580,789	662,260	81,471
	1923	33 (38%)	589,904	678,268	88,364
	1924	43 (46%)	504,424	594,100	89,676
	1925	**37 (39%)**	**546,260**	**611,610**	**65,350**

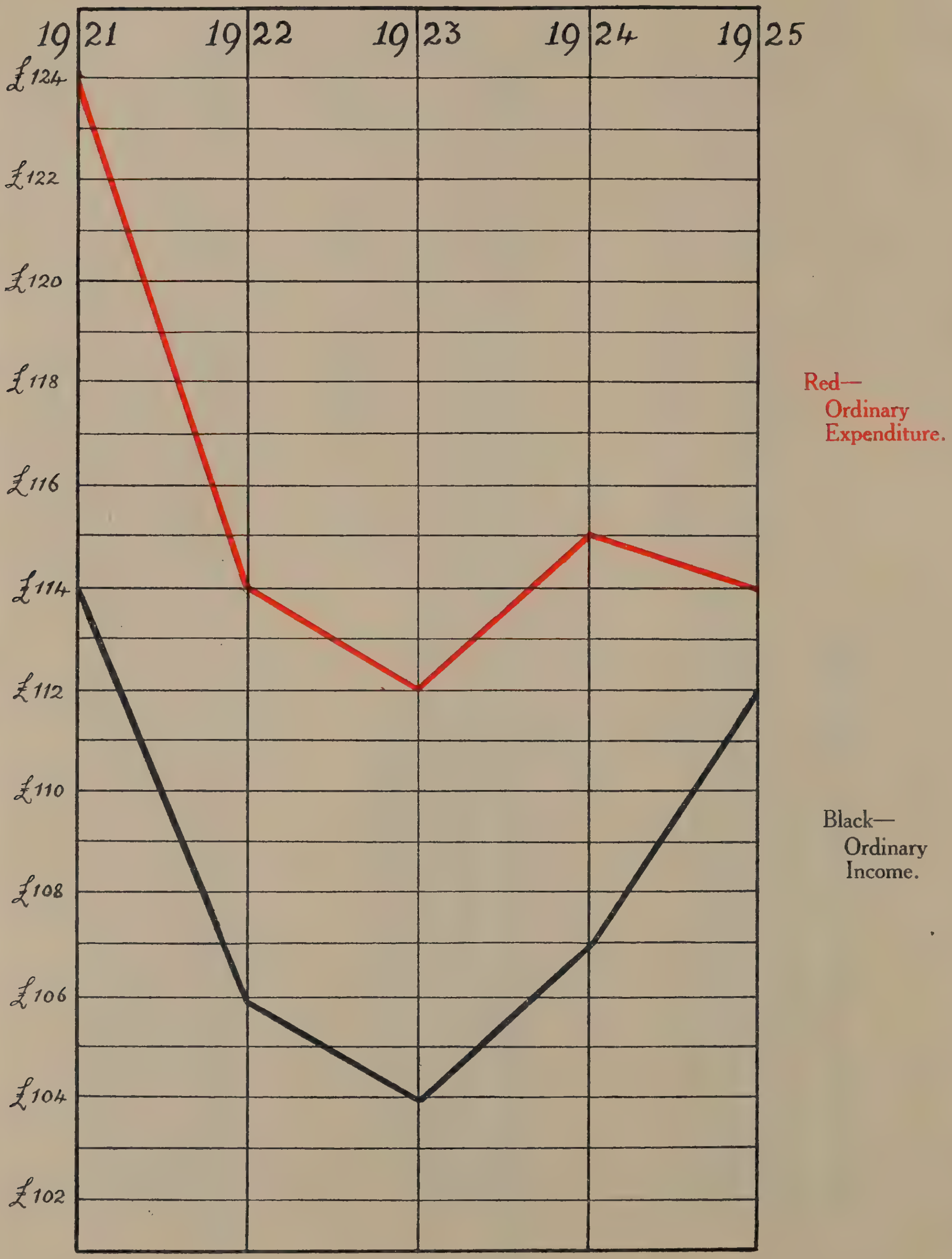
TABLE 42.

ORDINARY INCOME AND EXPENDITURE PER AVAILABLE BED.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Ordinary Income per available bed.	Ordinary Expenditure per available bed.	Surplus.	Deficit.
Group A	1921	17	5,163	£ 117*	£ 130*	—	£ 13
	1922	18	5,316	106	119	—	13
	1923	19	5,435	103	119	—	16
	1924	19	5,495	108	123	—	15
	1925	**19**	**5,532**	**114**	**122**	—	**8**
Group B	1921	20	1,142	103	106	—	3
	1922	20	1,152	107	99	£ 8	—
	1923	20	1,149	111	97	14	—
	1924	21	1,244	110	98	12	—
	1925	**26**	**1,389**	**113**	**100**	**13**	—
Group C	1921	38	582	108	105	3	—
	1922	41	607	105	97	8	—
	1923	47	742	104	89	15	—
	1924	53	844	97	86	11	—
	1925	**50**	**811**	**94**	**85**	**9**	—
Total ..	1921	75	6,887	£ 114	£ 124	—	£ 10
	1922	79	7,075	106	114	—	8
	1923	86	7,326	104	112	—	8
	1924	93	7,583	107	115	—	8
	1925	**95**	**7,732**	**112**	**114**	—	**2**

* Calculated to the nearest £.

ORDINARY INCOME AND ORDINARY EXPENDITURE PER AVAILABLE BED OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 42.

TABLE 43.

ORDINARY INCOME AND ORDINARY EXPENDITURE OF GENERAL AND SPECIAL HOSPITALS SHOWN SEPARATELY.

Hospitals.	No. of Hosps.	Available beds.	Ordinary Income.		Ordinary Expenditure.		Surplus per available bed	Deficit per available bed.
			Total.	Per available bed.*	Total.	Per available bed.*		
General Hospitals—								
Group A—								
Medical School Hospitals	6	3,231	£ 414,719	£ 128	£ 439,827	£ 136	—	£ 8
Hospitals without Medical Schools ..	9	1,586	130,559	82	137,925	87	—	5
Group B	17	855	82,212	96	76,997	90	£ 6	—
Group C	42	676	59,789	88	56,480	83	5	—
Total	**74**	**6,348**	**£ 687,279**	**£ 108**	**£ 711,229**	**£ 112**	—	**£ 4**
Special Hospitals—								
Group A	4	715	£ 87,163	£ 122	£ 98,057	£ 137	—	£ 15
Group B	9	534	74,206	139	61,338	115	£ 24	—
Group C	8	135	16,669	123	12,090	89	34	—
Total	**21**	**1,384**	**£ 178,038**	**£ 129**	**£ 171,485**	**£ 124**	**£ 5**	—

* Calculated to the nearest £.

TABLE 44.

ORDINARY INCOME AND EXPENDITURE OF THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN SCOTLAND.

Hospital.	Year.	Ordinary Income.	Ordinary Expenditure.	Ordinary Income per *occupied* bed.	Ordinary Expenditre per *occupied* bed.	Per *occupied* bed.	
						Deficit.	Surplus.
A	1921	£ 31,013	£ 32,464	£ 124·55	£ 130·38	£ 5·83	—
	1922	27,130	29,572	100·85	109·93	9·08	—
	1923	28,404	29,963	99·66	105·13	5·47	—
	1924	29,173	29,923	98·23	100·75	2·52	—
	1925	**31,869**	**30,948**	**100·53**	**97·63**	—	**£ 2·90**
B	1921*	34,632	42,631	106·23	130·77	24·54	—
	1922*	35,286	37,042	106·18	111·46	5·28	—
	1923	26,852	36,291	80·55	108·86	28·31	—
	1924	31,805	36,267	89·53	102·09	12·56	—
	1925	**37,393**	**39,802**	**95·88**	**102·06**	**6·18**	—
C	1921	110,203	133,328	126·82	153·43	26·61	—
	1922	105,878	119,759	120·84	136·71	15·87	—
	1923	116,509	119,810	129·89	133·57	3.68	—
	1924	113,915	127,537	126·15	141·24	15·09	—
	1925	**114,896**	**127,751**	**126·96**	**141·16**	**14·20**	—
D	1921	105,359	116,982	154·89	171·98	17·09	—
	1922	101,315	104,813	154·00	159·31	5·31	—
	1923	94,176	107,598	130·28	148·84	18·56	—
	1924	108,469	110,194	149·28	151·66	2.38	—
	1925	**94,157**	**111,452**	**127·12**	**150·47**	**23·35**	—
E	1921	81,031	107,444	145·48	192·90	47·42	—
	1922	68,348	88,534	123·14	159·05	35·91	—
	1923	68,418	84,352	123·50	152·26	28·76	—
	1924	69,784	97,537	127·34	177·99	50·65	—
	1925	**75,114**	**77,595**	**135·10**	**139·56**	**4·46**	—
F	1921	48,240	46,753	170·46	165·20	—	5·26
	1922	43,636	42,635	152·57	149·07	—	3·50
	1923	41,261	42,669	143·27	148·16	4.89	—
	1924	42,250	44,133	143·71	150·11	6·40	—
	1925†	**61,290**	**52,279**	**212·81**	**181·52**	—	**31·29**
Total ..	1921	£ 410,478	£ 479,602	£ 138·48	£ 161·80	£ 23·32	—
	1922	381,593	422,355	128·21	141·90	13·69	—
	1923	375,620	420,683	121·94	136·57	14·63	—
	1924	395,396	445,591	126·57	142·64	16·07	—
	1925	**414,719**	**439,827**	**129·73**	**137·59**	**7·86**	—

* Year ended 15th May.

† Period of 14 months.

SECTION 7.

ANALYSIS OF SOME OF THE INCOME OF THE VOLUNTARY

It is interesting to compare the sources of Hospital Income in Scotland and England. Tables 21 and 45 enable us to do this at a glance.

The Scottish Hospitals are better endowed than the English ; but they have not developed either contributory methods or patients' contributions to the same extent.

TABLE 45.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	**Investments.**		**Voluntary**			
				Interest from Investments.		Subscriptions.		Donations (including Entertainments, etc.)	
				Total.	Amount per available bed	Total.	Amount per available bed	Total.	Amount per available bed.
Group A ..	1921	17	5,163	£ 102,363	£ *19·83*	£ 104,187	£ 20·18	£ 102,495	£ 19·85
	1922	18	5,316	119,457	*22·47*	105,129	19·78	90,941	17·11
	1923	19	5,435	131,625	*24·22*	101,855	18·74	82,124	15·11
	1924	19	5,495	147,911	*26·92*	102,143	18·59	99,489	18·11
	1925	**19**	**5,532**	**166,368**	**30·07**	**107,773**	**19·48**	**104,083**	**18·81**
Group B ..	1921	20	1,142	22,847	*20·01*	22,605	19·79	18,551	16·24
	1922	20	1,152	26,532	*23·03*	25,816	22·41	15,573	13·52
	1923	20	1,149	29,327	*25·24*	23,378	20·35	21,985	19·13
	1924	21	1,244	36,171	*29·08*	18,100	14·55	22,348	17·96
	1925	**26**	**1,389**	**41,790**	**30·09**	**23,248**	**16·74**	**29,261**	**21·07**
Group C ..	1921	38	582	16,663	*28·63*	11,399	19·59	8,858	15·22
	1922	41	607	16,803	*27·68*	13,902	22·90	8,599	14·17
	1923	47	742	21,551	*29·04*	15,561	20·97	12,070	16·27
	1924	53	844	21,768	*25·79*	16,981	20·12	14,575	17·27
	1925	**50**	**811**	**20,006**	**24·67**	**16,712**	**20·61**	**14,244**	**17·56**
Total	1921	75	6,887	£ 141,873	£ *20·60*	£ 138,191	£ 20·07	£ 129,904	£ 18·86
	1922	79	7,075	162,792	*23·01*	144,847	20·47	115,113	16·27
	1923	86	7,326	182,503	*24·91*	140,794	19·20	116,179	15·86
	1924	93	7,583	205,850	*27·14*	137,224	18·10	136,412	17·99
	1925	**95**	**7,732**	**228,164**	**29·51**	**147,733**	**19·11**	**147,588**	**19·09**

SOURCES OF ORDINARY HOSPITALS IN SCOTLAND.

The amounts per available bed derived from each source are :—

	England.	Scotland.
Investments	£ 19·16	£ 29·51
Voluntary Gifts	79·76	66·23
Receipts or Services Rendered	27·22	6·02
	£ 126·14	£ 101·76

INCOME—HOSPITALS GROUPED ACCORDING TO SIZE.

Gifts.					**Receipts for Services Rendered.**					Total per available bed from the seven sources.
Workmen's Contributions, Hospital Saturday Funds, and Contributory Schemes		Congregational Collection.		Total of Voluntary Gifts per available bed.	Patients' Contributions.		Public Services.		Total Earnings per available bed.	
Total.	Amount per available bed	Total.	Amount per available bed		Total.	Amount per available bed	Total.	Amount per available bed.		
£ 148,658	£ 28·79	—	—	£ *68·82*	£ 30,215	£ 5·85	£ 35,553	£ 6·89	£ *12·74*	£ 101·39
139,845	26·31	£ 21,776	£ 4·10	*67·30*	28,468	5.36	28,523	5·37	*10·73*	100·50
138,898	25·56	23,424	4·31	*63·72*	22,251	4·09	40,537	7·46	*11·55*	99·49
145,435	26·47	20,172	3·67	*66·84*	24,215	4·41	37,123	6·76	*11·17*	104·93
152,266	**27·52**	**23,623**	**4·27**	**70·08**	**27,800**	**5·03**	**35,194**	**6·36**	**11·39**	**111·54**
15,216	13·32	—	—	*49·35*	18,277	16·00	11,903	10·42	*26·42*	95·78
12,995	11·28	930	0·81	*48·02*	16,652	14·45	12,144	10·54	*24·99*	96·04
14,643	12·74	1,567	1·36	*53·58*	17,417	15·16	13,894	12·09	*27·25*	106·07
22,529	18·11	1,954	1·57	*52·19*	16,588	13·33	14,942	12·01	*25·34*	106·61
25,398	**18·29**	**2,889**	**2·08**	**58·18**	**20,023**	**14·42**	**8,665**	**6·24**	**20·66**	**108·93**
8,285	14·24	—	—	*49·05*	9,328	16·03	2,736	4·70	*20·73*	98·41
6,973	11·49	1,261	2·08	*50·64*	8,648	14·25	2,880	4·74	*18·99*	97·31
10,692	14·41	1,326	1·80	*53·45*	10,501	14·15	2,224	3·00	*17·15*	99·64
10,220	12·11	1,302	1·54	*51·04*	12,672	15·01	2,605	3·09	*18·10*	94·93
11,157	**13·76**	**1,362**	**1·68**	**53·61**	**10,904**	**13·45**	**2,704**	**3·33**	**16·78**	95·06
£ 172,159	£ 25·00	—	—	£ *63·93*	£ 57,820	£ 8·40	£ 50,192	£ 7·29	£ *15·69*	£ 100·22
159,813	22·59	£ 23,967	£ 3·39	*62·72*	53,768	7·60	43,547	6·16	*13·76*	99·49
164,233	22·42	26,317	3·59	*61·07*	50,169	6.85	56,655	7·73	*14·58*	100·56
178,184	23·50	23,428	3·09	*62·68*	53,475	7·05	54,670	7·21	*14·26*	104·08
188,821	**24·42**	**27,874**	**3·61**	**66·23**	**58,727**	**7·60**	**46,563**	**6·02**	**13·62**	**109·36**

TABLE 46.

INVESTED FUNDS.

Hospitals.	Year.	No. of Hospitals.	No. of available beds.	Invested Funds.	
				Total.	Per available bed.
Group A	1921	17	5,163	£ 2,157,373	£ 418
	1922	18	5,316	2,473,707	465
	1923	19	5,435	2,720,189	500
	1924	19	5,495	3,206,507	584
	1925	**19**	**5,532**	**3,422,382**	**619**
Group B	1921	20	1,142	506,331	443
	1922	20	1,152	547,392	475
	1923	20	1,149	669,600	583
	1924	21	1,244	864,684	695
	1925	**26**	**1,389**	**1,016,625**	**732**
Group C	1921	38	582	370,799	637
	1922	41	607	357,502	589
	1923	47	742	480,613	648
	1924	53	844	494,459	586
	1925	**50**	**811**	**437,485**	**539**
Total	1921	75	6,887	£ 3,034,503	£ 441
	1922	79	7,075	3,378,601	478
	1923	86	7,326	3,870,402	528
	1924	93	7,583	4,565,650	602
	1925	**95**	**7,732**	**4,876,492**	**631**

TABLE 47.

ANALYSIS OF THE SOURCES OF INCOME FROM PUBLIC SERVICES.

Hospitals.	Year.	War Office or Admiralty.	Ministry of Pensions.	Infant Welfare & Maternity Work.	Venereal Diseases.	Tuberculosis Cases.	Education Authorities.	National Health Insurance Act.	Details not given.
Group A ..	1921	—	£ 7,390	£ 8,772	£ 12,911	£ 652	£ 151	£ 3,581	£ 2,096
	1922	—	7,679	5,166	9,442	512	8	4,665	1,051
	1923	—	989	3,210	9,765	787	14	7,757	18,015
	1924	£ 27	621	4,717	7,690	659	15	10,651	12,743
	1925	**48**	**923**	**5,125**	**13,840**	**609**	—	**10,484**	**4,165**
Group B ..	1921	2	971	515	7,496	2,139	290	171	319
	1922	74	626	522	8,049	2,130	105	178	460
	1923	—	362	2,122	7,848	2,299	—	651	612
	1924	—	254	2,286	6,599	2,692	18	696	2,397
	1925	—	**117**	**3,245**	**1,736**	**349**	**67**	**585**	**2,566**
Group C ..	1921	30	606	556	—	261	53	355	875
	1922	—	156	807	—	604	34	15	1,264
	1923	—	46	720	—	5	61	120	1,272
	1924	—	7	451	—	139	146	503	1,359
	1925	—	—	**90**	—	**89**	**155**	**229**	**2,141**
Total	1921	£ 32	£ 8,967	£ 9,843	£ 20,407	£ 3,052	£ 494	£ 4,107	£ 3,290
	1922	74	8,461	6,495	17,491	3,246	147	4,858	2,775
	1923	—	1,397	6,052	17,613	3,091	75	8,528	19,899
	1924	27	882	7,454	14,289	3,490	179	11,850	16,499
	1925	**48**	**1,040**	**8,460**	**15,576**	**1,047**	**222**	**11,298**	**8,872**

TABLE 48.

SOME OF THE SOURCES OF ORDINARY INCOME OF THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN SCOTLAND.

Hospital.	Year.	Interest on Investments.	Workmen's Contributions, Hospital Saturday Funds and Contributory Schemes.	Patients' Contributions.	Income from Public Services.
A	1921	£ 7,115	£ 3,589	£ 1,643	£ 2,636
	1922	6,526	3,437	1,543	2,733
	1923	6,811	3,413	1,611	4,274
	1924	7,130	3,843	1,960	3,637
	1925	**7,699**	**3,865**	**2,274**	**3,761**
B	1921*	10,757	5,800	2,218	—
	1922*	9,948	4,670	6,315	—
	1923	9,602	4,693	1,347	—
	1924	9,880	5,420	1,787	2,007
	1925	**9,570**	**6,074**	**3,144**	**2,240**
C	1921	19,198	33,044	3,273	7,425
	1922	21,065	34,294	2,602	5,769
	1923	21,864	37,416	1,873	13,553
	1924	23,427	37,950	2,155	9,288
	1925	**24,693**	**36,827**	**2,924**	**8,175**
D	1921	11,884	30,939	2,398	3,561
	1922	14,690	29,030	2,539	3,061
	1923	16,939	28,953	2,033	3,071
	1924	18,026	29,971	1,875	4,526
	1925	**23,317**	**28,903**	**1,698**	**2,934**
E	1921	10,003	28,587	35	3,608
	1922	10,304	25,691	2,060	3,528
	1923	12,784	21,115	1,758	5,792
	1924	16,550	23,161	1,451	4,150
	1925	**19,005**	**23,641**	**1,498**	**3,508**
F	1921	7,996	12,087	1,463	401
	1922	10,391	12,121	352	926
	1923	13,181	10,247	949	526
	1924	15,750	10,384	393	—
	1925†	**22,352**	**16,491**	**1,259**	**497**
Total	1921	£ 66,953	£ 114,046	£ 11,030	£ 17,631
	1922	72,924	109,243	15,411	16,017
	1923	81,181	105,837	9,571	27,216
	1924	90,763	110,729	9,621	23,608
	1925	**106,636**	**115,801**	**12,797**	**21,115**

* Year ended 15th May.

† Period of 14 months.

ANALYSIS OF THE PRINCIPAL EXPENDITURE OF THE VOLUNTARY

Table 49 shows that a period has again been reached when there would be little difficulty in forecasting expenditure on "Provisions," "Surgery and Dispensary," "Domestic" and "Salaries and Wages," four items which account for more than 90% of the total. In both the total figures and the group figures the range of variation during the past four years is a remarkably small one. The following gives the *average* for the four years in the Scottish contrasted with the English Hospitals.

The difference in costs per bed—available or occupied—between the English Provincial and the Scottish Hospitals would be considerably reduced if allowance were made for the greater volume of Out-patient work done in the former.

TABLE 49.

ANALYSIS OF THE PRINCIPAL ITEMS OF

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Provisions.		Surgery and Dispensary.	
				Total.	Per *available* bed.	Total.	Per *available* bed.
Group A ..	1921	17	5,163	£ 171,371	£ 34·16	£ 71,232	£ 13·80
	1922	18	5,316	153,294	28·84	69,451	13·06
	1923	19	5,435	151,811	27·93	72,605	13·36
	1924	19	5,495	157,595	28·68	77,508	14·11
	1925	**19**	**5,532**	**162,811**	**29·43**	**83,241**	**15·05**
Group B ..	1921	15	899	30,145	33·53	10,751	11·96
	1922	19	1,068	27,813	26·04	11,033	10·33
	1923	19	1,065	26,265	24·66	11,244	10·56
	1924	18	1,056	26,463	25·06	12,081	11·44
	1925	**24**	**1,281**	**31,742**	**24·78**	**15,103**	**11·79**
Group C ..	1921	29	479	15,790	32·97	4,029	8·41
	1922	31	493	12,558	25·47	3,848	7·81
	1923	36	610	14,274	23·40	4,232	6·94
	1924	42	680	16,093	23·67	4,286	6·30
	1925	**40**	**635**	**14,449**	**22·76**	**4,770**	**7·51**
Total	1921	61	6,541	£ 222,306	£ 33·99	£ 86,012	£ 13·15
	1922	68	6,877	193,665	28·16	84,332	12·26
	1923	74	7,110	192,350	27·05	88,081	12·39
	1924	79	7,231	200,151	27·68	93,875	12·98
	1925	**83**	**7,448**	**209,002**	**28·06**	**103,114**	**13·84**

ITEMS OF ORDINARY
HOSPITALS IN SCOTLAND.

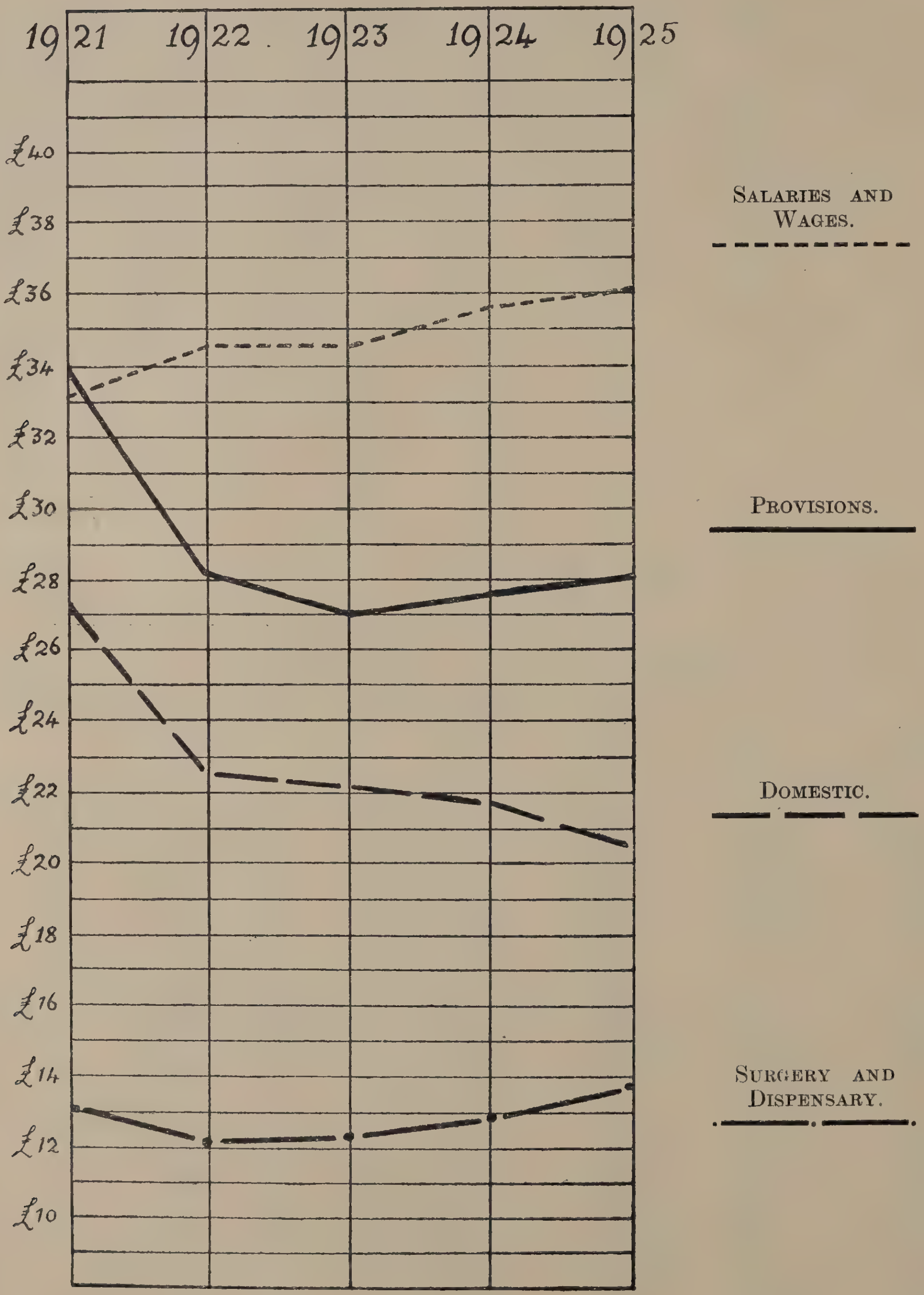
AVERAGE EXPENDITURE PER AVAILABLE BED, 1922—1925 INCLUSIVE.

		Provisions.	Surgery and Dispensary.	Domestic.	Salaries and Wages.	Total under the four Headings.
Group A	English ...	£ 27·89	£ 17·33	£ 24·41	£ 43·07	£ 112·70
	Scottish ...	28·72	13·89	21·52	37·93	102·06
Group B	English ...	26·14	13·81	22·28	33·03	95·26
	Scottish ...	25·13	11·03	24·51	27·69	88·36
Group C	English ...	25·47	10·69	21·97	31·24	89·37
	Scottish ...	23·82	7·14	19·07	27·33	77·36

ORDINARY EXPENDITURE BY GROUP AVERAGES.

Domestic.		Salaries and Wages.		Total Expenditure under the four headings.	
Total.	Per *available* bed.	Total.	Per *available* bed.	Total.	Per *available* bed.
£ 139,518	£ 27·02	£ 180,635	£ 34·99	£ 567,756	£ 109·97
120,174	22·61	194,522	36·59	537,441	101·10
118,615	21·82	201,335	37·05	544,366	100·16
118,463	21·56	209,920	38·20	563,486	102·55
111,191	**20·10**	**220,771**	**39·91**	**578,014**	**104·49**
27,605	30·71	23,409	26·04	91,910	102·24
24,703	23·13	28,708	26·88	92,257	86·38
27,344	25·68	27,779	26·08	92,632	86·98
26,361	24·96	29,684	28·11	94,589	89·57
31,099	**24·28**	**38,046**	**29·70**	**115,990**	**90·55**
11,593	24·20	13,441	28·06	44,853	93·64
10,550	21·40	14,388	29·18	41,344	83·86
11,990	19·66	16,234	26·61	46,730	76·61
12,468	18·34	17,904	26·33	50,751	74·64
10,733	**16·90**	**17,280**	**27·21**	**47,232**	**74·38**
£ 178,716	£ 27·32	£ 217,485	£ 33·25	£ 704,519	£ 107·71
155,427	22·60	237.618	34·55	671,042	97·57
157,949	22·21	245,348	34·51	683,728	96·16
157,292	21·75	257,508	35·62	708,826	98·03
153,023	**20·55**	**276,097**	**37·07**	**741,236**	**99·52**

ANALYSIS OF ORDINARY EXPENDITURE PER AVAILABLE BED OF THE TOTAL NUMBER OF HOSPITALS REVIEWED.



Illustrating Table 49.

TABLE 50.

ANALYSIS OF THE PRINCIPAL ITEMS OF ORDINARY EXPENDITURE IN THE SIX HOSPITALS ASSOCIATED WITH MEDICAL SCHOOLS IN SCOTLAND.

Hospital.	Year.	Average No. of beds. occupied daily.	Provisions.		Surgery and Dispensary.		Domestic.		Salaries and Wages.	
			Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.	Total.	Per *occupied* bed.
A ..	1921	249·00	£ 8,768	£ 35·2	£ 3,135	£ 12·6	£ 7,566	£ 30·4	£ 8,776	£ 35·2
	1922	269·00	6,949	25·8	3,369	12·5	5,956	22·2	8,894	33·1
	1923	285·00	7,184	25·2	3,810	13·4	6,081	21·3	8,997	31·6
	1924	297·00	7,226	24·3	3,604	12·1	6,282	21·2	9,282	31·3
	1925	**317·00**	**7,795**	**24·6**	**3,781**	**11·9**	**6,047**	**19·1**	**9,566**	**30·2**
B ..	1921*	326·00	11,703	35·9	6,644	20·4	9,397	28·8	10,915	33·5
	1922*	332·33	9,606	28·9	4,568	13·7	8,959	27·0	10,472	31·5
	1923	333·36	8,125	24·4	3,618	10·9	7,550	22·6	11,991	36·0
	1924	355·26	8,495	23·9	3,616	10·2	6,330	18·1	13,055	36·7
	1925	**390·00**	**9,661**	**25·5**	**4,550**	**11·7**	**6,251**	**16·0**	**13,756**	**35·3**
C ..	1921	869·00	30,585	35·2	13,891	16·0	27,087	31·2	43,238	49·7
	1922	876·00	24,150	27·6	12,810	14·6	20,189	23·0	41,677	47·6
	1923	897·00	22,761	25·4	14,209	15·8	18,904	21·1	41,390	46·1
	1924	903·00	24,402	27·0	16,547	18·3	19,774	21·9	44,632	49·4
	1925	**905·00**	**24,863**	**27·5**	**15,468**	**17·1**	**20,782**	**23·0**	**47,285**	**52·2**
D ..	1921	680·20	34,076	50·1	13,179	19·4	26,696	39·2	32,888	48·4
	1922	657·90	28,872	43·9	12,784	19·4	19,471	29·6	33,025	50·2
	1923	722.90	28,678	39·7	13,413	18·6	19,687	27·2	35,509	49·1
	1924	726·60	29,282	40·6	14,419	19·8	19,667	27·1	36,179	49·8
	1925	**740·70**	**29,383**	**39·7**	**16,016**	**21·6**	**17,716**	**23·9**	**38,553**	**52·0**
E ..	1921	557·00	27,924	50·1	10,753	19·3	24,577	44·1	24,242	43·5
	1922	555·00	26,014	46·9	9,352	16·9	18,894	34·0	30,252	54·5
	1923	554·00	21,571	38·9	8,809	15·9	13,432	24·2	24,731	44·6
	1924	548·00	20,875	38·1	9,080	16·6	13,701	25·0	24,667	45·0
	1925	**556·00**	**19,981**	**35·9**	**9,839**	**17·7**	**11,964**	**21·5**	**25,295**	**45·5**
F ..	1921	283·00	13,925	49·2	4,745	16·8	8,292	29·3	12,972	45·8
	1922	286·00	11,181	39·1	4,412	15·4	6,479	22·7	14,107	49.3
	1923	288·00	11,037	38·3	4,444	15·4	6,477	22·5	14,319	49·7
	1924	294·00	10,997	37·4	5,198	17·7	6,845	23·3	14,660	49·9
	1925†	**288·00**	**13,011**	**45·2**	**6,286**	**21·8**	**6,403**	**22·2**	**17,876**	**62·1**
Total ..	1921	2,964·20	£ 126,981	£ 42·8	£ 52,347	£ 17·7	£ 103,615	£ 35·0	£ 133,031	£ 44·9
	1922	2,976·23	106,772	35·5	47,295	15·9	79,948	28·1	138,427	48·9
	1923	3,080·26	99,356	32·3	48,303	15·7	72,131	23·4	136,937	44·5
	1924	3,123·86	101,277	32·4	52,464	16·8	72,599	23·2	142,475	45·6
	1925	**3,196·70**	**104,694**	**32·8**	**55,940**	**17·5**	**69,163**	**21·6**	**152,331**	**47·7**

* Year ended 15th May.   † Period of 14 months.

TABLE 51.

EXPENDITURE ON FUEL AND LIGHT.

Hospitals.	Year.	No. of Hospitals giving details.	No. of available beds.	Expenditure on Coal, Coke, Gas and Electricity.	Expenditure per available bed.
Group A	1921	17	5,163	£ 97,514	£ 18·89
	1922	15	3,880	53,542	13·80
	1923	17	4,102	54,707	13·34
	1924	18	5,131	67,200	13·10
	1925	**18**	**5,242**	**59,013**	**11·07**
Group B	1921	16	937	14,703	15·69
	1922	18	1,032	12,543	12·15
	1923	19	1,113	13,595	12·21
	1924	21	1,134	13,966	12·32
	1925	**24**	**1,281**	**14,309**	**11·17**
Group C	1921	29	479	6,491	13·55
	1922	30	476	5,513	11·58
	1923	37	621	6,886	11·09
	1924	43	721	7,196	9·98
	1925	**41**	**682**	**5,947**	**8·72**
Total	1921	62	6,579	£ 118,708	£ 18·04
	1922	63	5,388	71,598	13·29
	1923	73	5,836	75,188	12·88
	1924	82	6,986	88,362	12·65
	1925	**83**	**7,205**	**79,269**	**11·00**

THE REVISED UNIFORM SYSTEM OF HOSPITAL ACCOUNTS

BY

SIR BASIL E. MAYHEW, K.B.E., F.C.A.

INTRODUCTION.

In February, 1905, a Meeting of Hospital Secretaries was called by King Edward's Hospital Fund for London to consider improvements in the Statistical Report prepared by Mr. J. Danvers Power, M.V.O. (who was then one of the Hon. Secretaries of the King's Fund and whose name is well known in Red Cross circles). At this Meeting it was decided to ask the Fund to revise the Uniform System of Hospital Accounts which had originally been introduced by the late Sir Henry Burdett. The President of the King's Fund appointed Mr. John G. Griffiths, F. C. A., to enquire into, and report on the subject, and his report was received in October, 1905. In March of the following year another meeting of Hospital Secretaries was held and it was decided to set up a committee of Secretaries, with a representative of each of the three Funds (King Edward's Fund for London, the Metropolitan Hospital Sunday Fund, and the Hospital Saturday Fund) to consider Mr. Griffiths' report and to make recommendations to the three Funds. This Committee reported in October, 1906, and the Revised Uniform System of Hospital Accounts was the outcome of these two reports.

Every Hospital applying for grants from the King's Fund was required to submit its accounts in the form prescribed under the system.

Supplemental memoranda have been issued from time to time by the King's Fund, but no radical alteration has been made in the system since 1906. For some time past, however, it has been felt that a further revision was necessary and in 1925 a Sub-Committee of the Fund was appointed to bring the system more into keeping with present day requirements.

ORIGINAL SYSTEM.

The original system required the annual publication in prescribed form of the following information.

(1) An Income and Expenditure Account showing the income and expenditure of the Hospital, grouped under certain main headings and further classified into various sub-headings,

(2) A Balance Sheet showing the position of the Hospital on the 31st day of December in each year,

(3) Statistical tables showing the number and cost of in-patients and out-patients separately.

In the case of Hospitals with Laundries, a washing return was also required.

The principles aimed at in prescribing these accounts was the drawing of a distinction between receipts and payments on Revenue Account and Capital Account and an Income and Expenditure Account and a Cash Account, the separation of "Ordinary" expenditure from "Extraordinary" expenditure, the separation of "Endowment" and other earmarked funds from free capital on the Balance Sheet, and the obtaining of statistics of the separate costs of in-patients and out-patients for comparative purposes between the various Hospitals.

The Revised System (1905 Edition) did not deal in any way with the method of book-keeping to be adopted by the Hospitals, and it was left to each Hospital to devise its own system and means of internal control and checking of expenditure.

INCREASE OF ACCOUNTING KNOWLEDGE.

Between 1905 and 1925 there was a great advance in the knowledge of book-keeping methods and financial control and Hospital officers throughout the country are to-day much better informed on these subjects than they were when the Revised Uniform System was first introduced. It was felt, therefore, in 1925 that the time had arrived for a development of the system on more modern lines. The basic principle that an Income and Expenditure Account, a Balance Sheet, and Statistical tables must be published annually remains unchanged, but the old forms and the grouping and classifications have been amended in many respects : a great deal of the accounting work has been simplified by the elimination of unnecessary detail and the statistical records afford a more scientific comparison as between one Hospital and another, than did the old tables.

Sections I. II. and III. of the new edition are devoted to General Rules and specimen forms for the Income and Expenditure Account, the Balance Sheet and the Statistical Tables. Section IV.—on Subsidiary Accounts—is entirely new, as is also the Appendix devoted to the internal control of expenditure, particularly as regards (*a*) Quantity Statistics, (*b*) The Budget, and (*c*) Departmental costs.

The Index of Classification of Expenditure which the book-keeper will find of great value in allocating items of expenditure to their proper headings, was formerly included as an Appendix, but has now been made the subject of a separate publication.

In 1922 the Fund was asked to prepare a simplified form of accounts for small institutions, that is those institutions having, say, less than 30 beds. In June of that year, therefore, a "Simplified form of accounts on a cash basis for small Institutions" was issued by the three Funds with the approval of the Voluntary Hospitals Commission. No new edition of this publication is announced, but no doubt one will be forthcoming in the near future.

NEW EDITION.

The new edition of the Revised Uniform System was issued in January, 1926, after consultation with the British Hospitals Association and the Incorporated Association of Hospital Officers, whose advice and help was much appreciated by the sub-committee. The publication—commonly known as "The Red Book," because of its red cover—contains 72 pages of foolscap, and its regulations apply to all those institutions seeking grants from King Edward's Hospital Fund for London, the Metropolitan Hospital Sunday Fund, or the Hospital Saturday Fund.

There is, of course, no reason why the system which has been found so valuable by the three Funds and by the Hospitals in the Metropolitan area, should not be universally adopted by all Hospitals and similar institutions throughout the Country. The benefit of a uniform system of accounting for institutions carrying on the same class of work cannot be too greatly emphasized. The work of the Joint Council of the Order of St. John and the British Red Cross Society in collating and reporting on the accounts of the Voluntary Hospitals in the Provinces would be enormously reduced if the accounts were presented to them in uniform style as is done by the Metropolitan Hospitals to the King's Fund.

All the publications referred to in this article can be obtained from the Fund's Publisher, Mr. G. Barber, 23, Furnival Street, Holborn, E.C.4, at a nominal cost.

INCOME AND EXPENDITURE ACCOUNT.

The revised form of Income and Expenditure Account is set out on pages 16 and 17 and contains many new and interesting features. A slip is inserted at the beginning of the book drawing attention to those paragraphs which contain either new regulations or additions to existing regulations, so that Hospital Secretaries who have been working on the old system will have no difficulty in picking out the alterations. The Income and Expenditure is separated as heretofore between Ordinary and Extraordinary, but there have been many changes in the grouping and classifications of the items. The Ordinary Income is now grouped under three main headings, namely (I) Voluntary gifts, (II) Receipts on account of services rendered, (III) Invested property : and the Ordinary expenditure under (I) Provisions, (II) Surgery and Dispensary, (III) Domestic, (IV) Salaries and wages (maintenance), (V) Miscellaneous, (VI) Administration, (VII) Establishment, and (VIII) Finance. Sub-headings are provided under each of these main headings for a further classification of the chief sources of income and expenditure. Each of the headings is referenced to the particular paragraph in the publication which is applicable to the item in question. The further analysis of provisions under the headings of meat, fish, butter, eggs, milk, bread, grocery, etc., etc., has been dispensed with in the new edition, as it is felt that these items can be much better controlled by means of quantity statistics (referred to later) : the sterling costs of these items by themselves are of little value or interest. Laundry whether done by an outside contractor or by the Hospital itself, will in future be shown as a separate item of expenditure under " Domestic-Laundry."

One of the chief changes from the old system is the requirement that stocks-on-hand of consumable stores shall in future be taken into account so that the expenditure will represent the actual consumption during the year and not as formerly the amount of the purchases. Instructions are given as to how these stocks are to be taken and valued. Much of the detailed analysis of the item " Salaries and Wages " has been dispensed with, and the heading " Finance " now includes Interest, Rent, Rates and Taxes. Difficulty is frequently experienced by Hospital Officers in dealing with such items as Receipts and Expenses of Collecting Agencies, Expenditure on Special Departments, Training Schools for Nurses, Entertainments, Gifts in kind, Contributions on account of Services to Patients, Work done for Public Authorities, Expenses of Appeals, etc. All these and many other points of doubt and difficulty are dealt with in the book and instruction is given as to how they are to be dealt with in the accounts.

BALANCE SHEET.

New headings in the form of Balance Sheet (page 28) are " Stocks of Unissued Stores on hand " and " Internal Loans " (that is, loans from one Fund to another). As in the case of the Income and Expenditure Account the specimen form is preceded by a full and detailed description of the manner in which the various Capital Accounts, Land, Buildings, and Investments, and other items in the Balance Sheet are to be dealt with.

STATISTICAL TABLES.

The Statistical Tables on pages 38 and 39 follow much upon the lines of the old tables, the average cost of each In-Patient per week and the average total cost of each In-patient being calculated on the Ordinary Expenditure of the Hospital, as is also the average cost of each Out-patient's attendance and the average cost of each Out-patient. Difficulty is frequently experienced by Hospital Officials in defining what is an " Available Bed," an " In-patient," an " Out-patient," or a " New Out-patient " : these and other difficulties are discussed and dealt with in the book.

SUBSIDIARY ACCOUNTS.

Section IV. deals with " Subsidiary Accounts " which is one of the new features of the " Red Book." These accounts are supplementary to the Income and Expenditure Account and are intended to furnish fuller information about certain of the items in that account. For example, where a Hospital has a separate Works Department or Laundry, or manufactures certain of its supplies which otherwise would have to be purchased, it is highly desirable that separate accounts should be kept of the cost of running that Department or service, so that prices can be compared with the market. The question of publishing these accounts is left entirely with the Hospital. Pro forma accounts of an Estate Department or Works Department, Laundry, and a Manufacturing Account are given with general instructions and observations on any special points.

INTERNAL CONTROL OF EXPENDITURE.

The Appendix deals with the "The Internal Control of Expenditure," and the views of the Fund on this aspect of Hospital Finance are conveyed in the two opening paragraphs :—

> "The Revised Uniform System of Hospital Accounts only deals with the published accounts of a Hospital and does not lay down any rules as to the methods of book-keeping and other details of internal management, but the three Funds consider it of the utmost importance that the methods of internal management should be such as to produce the greatest measure of efficiency and economy.
>
> The adequate control of Hospital Expenditure is a matter which should be constantly engaging the attention of Hospital Authorities."

It is, of course, only possible to deal briefly with this subject in the book, and the three methods selected for review are (A) Quantity statistics, (B) The budget, and (C) Departmental costs.

(*a*) *Quantity Statistics.*—Statistics of quantities are frequently to be preferred to financial statistics for the latter are affected by the price element and a large increase in the consumption of any article might be completely overlooked if at the same time there was a reduction in its cost. By using statistics of quantities the disturbing element of price is eliminated. The Fund has issued a separate memorandum on the subject showing how to prepare these statistics and how to use them when obtained. The unit of comparison recommended is the "patient-day" but as this would usually give too small a figure or only a decimal fraction, it will be found in practice more convenient to base the tables on 100 patient-days. Illustrations are given of the application of quantity statistics to a small Hospital.

As an example of the manner in which quantity statistics can be employed, it is suggested that comparative returns should be prepared, shewing the consumption of the more-frequently used articles in each ward, and that these statistics should be circulated amongst the staff with a view to creating a spirit of healthy rivalry and competition.

(*b*) *Budget.*—The Budget is a carefully compiled estimate of expected income and intended expenditure on which the Hospital Authorities base their financial plans. The fact that the proposed expenditure has to be deliberately considered and revised at the beginning of the period with the knowledge that it will be periodically compared with the actual expenditure is invaluable as a moral factor in controlling the expenditure. But this form of control has not received the attention it deserves at the hands of the Hospital Authorities. It is well-known that the Budget is the basis of Parliamentary control over National expenditure : every Municipal Authority is required by law to prepare an annual, or bi-annual budget, and it would seem only reasonable to expect that Hospitals would adopt this recognised method. It will, of course, happen that special expenditure which could not be foreseen at the time the budget was prepared will have to be provided for. In such cases a supplemental budget will have to be prepared and presented to the Board of Management for review in the same way as the original budget. Illustrations are given of the form in which the estimates should be prepared.

(*c*) *Departmental Costs.*—Hospital Costings, or departmental analysis, have received much attention of late, and an important contribution on the subject is contained in "Hospital Accounts and Financial Control" (Pitman & Sons, Ltd.), by Mr. J. E. Stone (Accountant—St. Thomas's Hospital). No business can to-day call itself well managed without a costing system, and the need would seem to be equally great at the Hospitals. Cost accounts enable the management to exercise a much closer control over expenditure and permit of a fairer comparison of the respective results obtained at different Hospitals. Incidentally a set of Cost Accounts serve a useful purpose to the Appeal Department, for it is well-known that the contributing public like to identify themselves with a specific piece of work and by separating the expenditure of a Hospital over its various activities it is possible to obtain earmarked contributions towards specific classes of work.

The scheme outlined in the " Red Book " aims at separating the activities of a Hospital into two classes—Direct Service Departments and Indirect Service Departments. The former represents the service to the Patient and may be likened to the " Output " of a business : it embraces such departments, as Wards, Operating Theatres, Massage, Clinical Laboratories, etc. The Indirect Service Departments include such departments as the Laundry, Nurses' Home, Boiler Houses, Kitchen, etc. The subsidiary accounts referred to above illustrate the costing of certain of the Indirect Service Departments. A costing system can quite easily be developed by stages starting with the Indirect Service Departments and gradually working up until the whole costing system links up with the results shown in the financial books.

Having ascertained the expenditure of each department it is necessary to decide by what means the volume of work can best be measured. Experience is the best guide on this matter, but the Committee suggest that the Clinical Lab. might be measured by the number of specimens examined, the X-ray department by the number or size of plates exposed, the Kitchen by the number of persons fed, and the Laundry by cost per dozen articles, and so on.

Several Hospitals have already adopted a costing system and much may be learned from their experience. Until further experience has been gained in the working of this system, it would be premature to speculate as to the most suitable methods for general use, but the three Funds are unanimous in their opinion that the subject is one of great importance and all Hospital authorities are urged to give it their earnest consideration and to use the principles of costing as a method of controlling expenditure. The Committee think that it would be of the greatest value to the Hospitals, to the three Funds, and to the Public, to know to what extent the total cost per bed includes the cost of special sections of work rendered necessary by modern developments in medicine and surgery.

CONCLUSION.

The Revised Uniform System of Hospital Accounts is primarily for the use of the Hospitals applying for grants from the three Funds, but it has a far wider application and should be adopted by every Hospital in the Kingdom. The advantages to be derived by adopting a uniform system of accounting for all Hospitals is incalculable. The Voluntary Hospitals Commission has not only adopted it, but has decided to draw the attention of local committees to its issue and to suggest that the Hospitals should be recommended to adopt the new form, special reference being made to the importance of keeping the statistical tables recommended by the Fund.

For the smaller Hospitals the King's Fund has, as stated above, issued a simplified form of accounts, so that every institution is provided for.

MENTAL HOSPITALS AND THEIR RELATION TO GENERAL AND TO OTHER SPECIAL HOSPITALS.

BY

G. F. BARHAM, M.A., M.D. (Cantab),

Medical Superintendent, London County Mental Hospital, Claybury, Essex.

The position which Mental Hospitals shall occupy in any comprehensive scheme of Hospital Organisation has become a question of national importance.

In support of this statement, it is only necessary to point to the high proportion of the population affected, to the magnitude of the problem of Insanity, with its inseparable legal complications, and to the urgent need for team work for research into the causes of mental disease, the discovery of new methods of treatment, and for investigating the whole question from the standpoint of preventive medicine.

Mental hospitals cannot cope single handed with these problems, for they mainly deal with the more advanced forms of disease. But neither can any other organisation which does not bring them into line in a uniform attack. The reason for insisting on this point is made clear by examining the trend of certain movements for reforming the Lunacy Law, and our Methods of dealing with early forms of mental disorder. The pivot of these movements is the unsatisfactory working of the Law, especially in its application to incipient and early cases, and the backward state of our knowledge of mental disease. They have already helped to bring about much improvement in organisation and education, and the Royal Commission which they helped to promote holds promise of many desirable reforms.

There are, however, aspects of the propaganda employed which demand serious consideration. In the eagerness to secure freedom to treat early cases in clinics and Nursing Homes, and to avoid certification, the unity of mental disease tends to be overlooked. Mental Hospitals have, often most unjustly, been maligned and suggestions have been made, the application of which would lead to the widening of the gulf of morbid sentimentality, which stands between these Hospitals and the community, and tends moreover, to separate them from other branches of medicine.

There is in fact, a danger that the present tendency will, intentionally or otherwise, accentuate the isolation of Mental Hospitals, and that the more pronounced forms of disease with which these Hospitals deal will remain beyond the borderland in a class marked off from all other forms of disease, thus perpetuating the stigma which ignorant prejudice attaches to them, and that the clock will be set back upon the time when a more enlightened community attains some understanding of the meaning and nature of disordered function of the Brain and Mind.

The treatment of mental disease was formerly carried on without any active or close association with general medicine. For more than a generation however, Mental Institutions have been progressively reforming themselves from within, but progress has been slow and there has been but little constructive help from outside. Not only was Psychiatry neglected and badly taught in medical schools, but there was little tendency on the part of the medical centres, or Universities, until quite recent times, to take any active part in solving the problems inherent in disease of the mind, or in grappling with the urgent need for teaching Psychological Medicine, or providing facilities for treating early cases.

The adoption of the title "Mental Hospital" in place of Asylum, represented more than a mere change of nomenclature. It marked at least one milestone on the difficult road taken by those who sought to change the whole character of these Institutions.

Hospitalization of Asylums means in effect, not only the acquirement of hospital equipment and the employment of the discoveries of modern scientific medicine in the investigation and treatment of mental disease, but also an endeavour to secure the co-operation of specialists in other branches of medicine, concentration on organised research work, and the efficient teaching of Psychiatry. Associated with this change moreover, is the establishment of Training Schools with qualified Teachers for mental nurses, and an endeavour to enlist the help and interest of General Trained Nurses in this highly specialized branch of Nursing.

The old conception of the Asylum is one that is rapidly passing. Mental Hospitals are no longer mysterious closed Institutions with conspicuously locked doors and blocked windows, nor are they now essentially places of detention. Discharge of a patient is in most cases an easy matter. The Hospital is freely open to public inspection, Hospital Visitors are encouraged and convalescence and recovery are the first objects of treatment, and there are wide facilities for the freedom and occupation of the patients.

It is, of course, essential that incipient and early cases of mental disorder should not be associated with more pronounced insanity, and to this end the widest facilities are required for their treatment in Clinics, and for a really effective classification when it becomes necessary to place them in Mental Hospitals.

But in all the propaganda for separate treatment outside Mental Hospitals, how frequently the unity of Mental disease is overlooked. A patient, for example, suitable for treatment in a Clinic or Nursing Home in one phase of the disease, may be quite unacceptable in another. The extreme variableness of the manifestations of any one form of disorder renders the closest co-operation and the easiest facilities for interchange between Clinics and Mental Hospitals essential. But this end will not be gained by any measure which does not break down the general prejudice against the latter Institutions, nor helps to remove the suspicion and dread which so often is attached to them.

It is one of the objects of the present writer to show that the closest co-operation between General Hospitals, Clinics and Mental Hospitals is essential not only for the efficient treatment of Mental disease, but also to co-ordinate research and to place the Mental Hospitals in a position to carry on their proper work, not isolated from, but in association with other Hospitals.

The way is prepared for a new era in the treatment of mental disease, and it is contended that the open co-operation of the medical profession in this treatment will more effectually than by any other means, restore public confidence and remove that dread of Asylums which has done so much harm in fostering the growth of Chronic Insanity.

Recognition of the importance of Psychological medicine, not alone in the treatment of actual mental disease, is daily becoming more wide spread.

The evidence before the Royal Commission abundantly testifies to the general desire for liberty to treat mental cases in Clinics, General Hospitals and Private Homes, as well as in Mental Hospitals. The opening of the Maudsley Hospital marked an important advance. There is scope for many more similar Hospitals, but there is perhaps still greater need at the present time for Psychiatric and Neurological Clinics at all General Hospitals, especially those attached to schools of medicine.

The provision of facilities for In-patient treatment of early mental cases is a question of public interest, and is required for teaching and research. Even a liberal provision of Clinics, however, must leave untouched the major problem of the treatment of the great mass of certifiable cases as well as of those early cases for which the Clinics would be unsuitable. Moreover, the situation of the modernised Mental Hospital and the opportunities it affords, are more adaptable for the care and treatment of the majority of mental cases, certified or voluntary, a very large proportion of which will always require the care of a rate, or State supported Hospital under State supervision.

The question at issue concerns the part Mental Hospitals shall play in the linking up of Hospital Units in the future organisation of an efficient medical service.

No sequestered position beyond an ill-defined borderland will suffice to remove the present disabilities under which these institutions labour. Mental Hospitals must take an equal place with other Special Hospitals. Their participation in the general progress of medicine can alone be achieved by measures which, while comprising a single organisation for the mental welfare of the community, make adequate provision for the treatment of the physical as well as the psychological aspect of mental disease and enable Mental Hospitals to work in co-operation with other Hospitals.

The realization of this objective requires :—

1. The formation of homogeneous units within a scheme of Hospital Organization, to include the Clinic of a General Hospital, a Reception Hospital, and a Mental Hospital.
2. The development of existing Institutions which must of necessity function in any comprehensive scheme dealing with mental disease, and the promotion of co-operation between them and other Hospital units by means of Visiting Staff and easy facilities for interchange and for Out-patient treatment.
3. The utmost possible freedom to treat mental cases in Clinics and Private Houses and the adoption of the voluntary system on the widest basis compatible with security.
4. The education of public opinion in regard to mental disorders and the need for early treatment ; and the removal, as far as possible, of all semblance of compulsion and detention.

If this position is accepted, the Mental Hospital of the future will take its place as one unit of a special department in an organized scheme for Hospital treatment subserving defined areas, and mental patients will participate in those benefits and humane considerations open to all free members of the community.

Such a comprehensive scheme will no doubt take much time and energy in realization.

In the meantime, Mental Hospitals stand in urgent need of assistance through co-operation, and an intermediate step in the direction of a working affiliation with General Hospitals—already in force in a few instances and under contemplation in others—would be a most desirable preparatory move towards the more comprehensive organization.

Affiliation implies a voluntary working association between a Mental Hospital and the nearest General Hospital, where possible attached to a School of Medicine, for the purpose of :—

1. Increasing the means for the treatment of Mental Disease.
2. Organizing Research Work.
3. Developing the Teaching of Psychological Medicine.
4. Increasing the facilities for training Nurses.

By affiliation, Mental Hospitals would acquire the services of a Consultant Staff of Specialists, and the Association of the Mental Hospital Medical Staff with Doctors specializing in other branches of medicine working together in a General Hospital, especially when this Association brings them into contact with a teaching centre, must greatly increase the scope of treatment of those physical disorders so abundantly found in mental cases, and stimulate interest in Psychological Medicine.

The establishment of Psychiatric and Neurological Clinics at General Hospitals, with provision of beds, as well as Out-patient treatment, would form valuable centres for receiving and treating certain early cases and other cases of interest, or for diagnosis, either directly, or by transfer from the Mental Hospital.

Patients absent on trial from the Mental Hospital could, moreover, receive further supervision and treatment if required in the Out-patient department of the Clinic, a procedure which would be of great assistance in dealing with convalescing cases, especially if Medical Officers of the Mental Hospital could hold Assistant Posts in this department.

With amendment of the Lunacy Acts, which there is good reason for anticipating will include a wide adoption of the voluntary system and simplification of the formalities of admission, easy transference between the Clinic and Mental Hospital would be of inestimable benefit to both patients and relatives, and would greatly help in the difficult question of classification in dealing with the varying phases and forms of mental disease.

On the other hand, the valuable material available in Mental Hospitals would be at the disposal of Medical Schools, for research work and for teaching Students. Clinical Assistantships and temporary Medical appointments would be available at the affiliated Mental Hospital, and post-graduate instruction and familiarity with mental disease facilitated.

Finally, there is the important question of nursing. As stated above, much attention is now given to training Mental Nurses, and Nurses possessing a General Nursing Certificate are sought after in Mental Hospitals. Certificated Mental Nurses moreover, are now frequently seconded for the purpose of obtaining a General Certificate, and the Matrons of most Mental Hospitals require to possess the double Certificate.

Few people to-day would criticise adversely the advantage of this double training, or the benefit to any Nurse of a knowledge of mental reactions both normal and abnormal, and it is to be hoped that under affiliation reciprocal facilities may be afforded for the higher training of the most efficient Nurses.

Psychiatry has often been referred to as the sick sister of medicine. The last report of the Board of Control bears testimony to the strenuous effort that is being made to remove this reproach. Will the General Hospitals proffer the assistance that is sought ? Psychology—normal and abnormal, is still the weakest spot in the medical curriculum. A combined effort is required to ensure progress, and awaken the interest of the whole Profession in the mental aspect which is never negligible in all other manifestations of disease.

MATERNITY WARDS IN GENERAL HOSPITALS.

BY

SIR JOHN ROBERTSON, C.M.G., O.B.E., M.D., B.Sc.,

Medical Officer of Health, Birmingham.

The country as a whole, and the medical profession in particular, have, during several years, been considering what can be done to prevent the large number of deaths which occur annually among women during child birth. Briefly stated, there are 3,235 deaths of women in England and Wales every year as a result of bearing children. Put in another way, each year one mother dies out of 252 mothers who have a child. In addition to this mortality there is a very large amount of preventable ill-health directly due to child birth. Then, also, there are undoubtedly a number of men and women who otherwise would have a family but for the risk to the woman.

Among the remedies which have been suggested perhaps the most commonly advocated is that relating to the provision of beds for maternity cases in well-conducted institutions where skilled obstetricians supervise the work and can be within call when needed.

It is a growing custom at the present time among the intelligent classes who possess the necessary means to make use of Nursing Homes for confinements to ensure that they get the necessary skilled attention and as good asepsis as it is possible to obtain.

Among the working classes the conditions are entirely different. It is difficult for the mother to leave home because of the other children in the household. She does not appreciate the need for great skill being available. She possesses the same reticence that all women have about leaving home for such an occurrence.

There is no doubt but that the consensus of opinion among medical men is that an institution of one kind or another should be made available for a much larger number of women than at present is available, and my object is to discuss what type of institution is best for the purpose.

At the present time we have our maternity hospitals and lying-in institutions which are doing excellent work in most of the great towns of England. Then there are in many Poor Law Unions Infirmaries which have set apart lying-in accommodation for women who are destitute. In a few other Unions accommodation has been set aside for women who have no adequate housing accommodation, due to the present shortage of dwellings. Then there are a few municipal or private maternity homes, and, lastly, some of the general hospitals, large and small, have set aside maternity beds.

Wherever the confinement takes place, be it a small hospital or a large one, there are required certain special arrangements, and there should be available a resident medical assistant controlled by an expert obstetrician. It is unwise and unfair to attempt to undertake maternity cases unless these special facilities are available.

The typical wards that are most suitable in a general hospital are, however, not suited as places for puerperal women. If a large number of women are gathered together in one institution, the wards should not be much larger than ten-bedded, and there should be a considerable number of separate bedrooms in addition. That is to say, the maternity department of a general hospital should be specially built for the purpose, otherwise there is a considerable risk of various types of infection spreading from one mother to another.

There is another important point to be considered. A confinement is not an emergency in the ordinary sense of the word because the parents have many months to prepare for it, and it seems fair, therefore, that the cost should not be borne by charity, but should be paid for, either directly or by some form of insurance.

Every confinement will cost the hospital between £6 and £8 if the average duration of stay is 14 days. The maternity department of a hospital should be practically self-supporting if a proper scheme for payment can be arranged.

There is a great advantage in combining maternity work with the other work of a general hospital because the larger institution is so much cheaper to run than a small institution and the efficiency of a large institution is correspondingly greater. Probably one half of the working classes might be able to pay the whole cost of a confinement, but experience shows that among the other half the cost will be prohibitive, and it is among this group that hospital accommodation is so necessary, and particularly so from the mothers' point of view.

For the present, the working women of England are content to engage the services of a midwife to attend them in their own homes and to call for help from a woman relative or friend to look after the household. From the point of view of expense, and from old tradition, it would be difficult for many years to come to induce many women to abandon this custom and go into a Maternity Ward. There will surely be opposition from the midwives' profession. For these reasons it is unlikely that there will be any very large call on hospitals for maternity beds until the mothers realise the advantages of the hospital over the home. I have advocated that it is safer for a poor woman to go into hospital than risk the home as a place for her confinement, but the number of these uncomplicated cases seeking admission will not be large for a time.

There is, however, a special group of cases urgently crying out for hospital provision—the group of women who, from ante-natal examination by doctor or midwife, are found to be deformed or diseased, or from the history of previous confinements likely to need the skill and attention which only an institution can give.

The financing of maternity wards in general hospitals will be an important and difficult question for the present. Everybody is aware at the present time that "Maternity Benefit" does not operate as it was intended to operate, and if hospital provision is to be made, it can only be made by doubling the maternity benefit and allocating it to the treatment of the mother, where this is necessary. If this cannot be done some other form of insurance must be provided if the hospitals are to undertake this duty because, as pointed out above, the work is not analogous to the ordinary work of a hospital. but it is urgently worth doing, not only on account of the saving of life but on account of the saving of much ill-health.

ONE HUNDRED YEARS OF HOSPITAL PLANNING.

BY

THOMAS A. POLE, F.R.I.B.A.

The type of hospital buildings one hundred years ago was much the same as that which existed from about the middle of the eighteenth century. The real evolution of plan began about 1840 to 1850. In this article I will endeavour to describe the various changes that have taken place with the advancement of medical science, which all through has more or less governed the type of building required.

The voluntary hospital is one of the oldest institutions in this country. The earliest were generally attached to monastic buildings and abbeys. Of these may be mentioned St. Bartholomew's, Smithfield ; Grey Friars, Coventry ; St. Cross, Winchester ; St. Mary's (now St. Martin's), Chichester ; Brown's Hospital, Stamford ; and many others throughout the country.

Later, hospitals came under the special patronage and care of the nobility and the generosity of the wealthy merchant princes who flourished in the early days of England's greatness.

It was not until the latter part of the 16th and the early part of the 17th centuries that hospitals became separate establishments. Then, as now, they were generally established in the populous centres where they were most needed. They were built and equipped to deal with various ailments and accidents, according to the knowledge and methods of the day, and for their purpose the type of plan varied little. To-day the type of plan varies considerably according to the nature of the hospitals, size, site, and the many exigencies of modern requirements.

In the early days the type of construction employed differed in the various localities, stone or brick as the country dictated ; but simplicity of construction and the great principles of hygiene, warmth, light, ventilation, etc., were as carefully considered as to-day. All through the ages of Hospital history the greatest care was taken of the buildings, and everything possible was done to keep the premises in a clean and sanitary condition, with particular attention to providing the very first essential, an unfailing supply of pure water.

As medical science advanced and knowledge became diffuse, the hospitals were the first to take full advantage of the discoveries made, and about the early part of the eighteenth century, the component parts of the modern hospital came into being. Definite parts of the buildings became assigned to certain purposes. The wards proper, the administrative block, the kitchens, stores, laundry, etc., came into existence. Provision was made for the staff and the necessity for a hospital as a distinct building with ample grounds came to be generally recognised.

Having given some general outline of the early story of the hospitals, I now propose to deal with my paper proper ; the subject is a wide one and as will be readily understood, an extremely varied type of design is involved differing greatly as requirements demanded. It is only possible to take a few examples of each period, but it is hoped to show how the buildings have changed during the last century.

I have divided the work into four periods as follows :—

The first period	1825—1850.
The second period	1850—1875.
The third period	1875—1900.
The fourth period	1900—1925.

THE PERIOD 1825—1850.

During these years, the hospitals in England and Wales, about 88 in all, varied very little in the type of building used. The buildings that existed prior to 1800 and for about 30 years after this date, were composed of one block, the type of plan employed being as follows :—

1. A rectangular block with a courtyard in the centre (The Royal Free, Gray's Inn Lane, London, and the eighteenth century buildings of St. Bartholomew's).
2. A long centre block having a central portico with projecting wings at each end generally forming a hollow square. (The London Hospital and the old Manchester Royal Infirmary, Piccadilly, were good examples).
3. A similar type of plan to the above, but with a wing projecting at the back instead of two at the ends, the plan being T shaped. (Nottingham, Sheffield, and many other provincial cities followed this arrangement).
4. In the smaller towns the building generally was a rectangular block without any projections at all.

In addition to the foregoing, many hospitals were started in what had been private residences, and smaller hospitals when originally built merely followed the villa type of plan without any pretence to the institutional type at all.

When a new hospital was built during this period, careful consideration was given to the choosing of a site. This was usually on the outskirts of the town, an elevated position being chosen. Whenever possible, ground ample according to the needs of the day was secured, and even with their limited vision, the Governors tried to provide for their future needs. The building was set well back from the roadway which it faced, usually approached by a carriage drive and the main front generally had a South or East aspect. The grounds comprised a flower garden and lawns, and much attention was given to a vegetable and kitchen garden, and the keeping of certain livestock for the benefit of the patients. The necessities of life were not in those days so easily and so readily obtainable as they are to-day.

During this period the authorities of the hospitals devoted much attention and attached great importance, and rightly so, to solidifying their position ; increasing and investing their funds and generally making their institutions rigidly established. Not much attention was paid to altering the type of accommodation, and as new discoveries were made in Science, makeshift arrangements of existing buildings were all that was considered necessary.

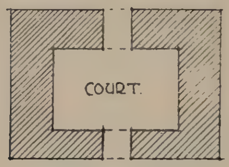
As the functions of the hospitals became more widely known, the demand on the accommodation greatly increased. During this period, rules and regulations were laid down governing the admission of patients, the length of their stay and the periods of their discharge. The demand on the accommodation was great and resulted in much congestion on the bed space available. The beds were crowded round and down the middle of the rooms allotted as wards, and little regard was paid to any standard of superficial area per bed.

Good examples of the type of building extant during this period are provided by the Royal Free, Gray's Inn Lane (now Road) ; the London Hospital, Mile End ; the old Manchester Royal Infirmary; and the Nottingham General Hospital, Castle Hill. Outline block plans are given of these buildings on Page 92 which illustrate the shape and type of plan prevalent.

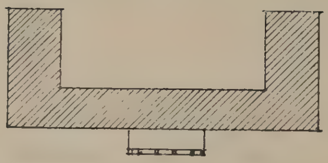
A typical arrangement of the buildings would be as follows :—

The hospital generally consisted of one main building which contained all the various units of Wards, Administration, Kitchens, Stores, Staff Quarters, Laundry, Mortuary, Chapel, etc. The building was usually of semi-basement, ground, first and second floors, with sometimes an attic story in the roof. It had a central entrance approached by a single or double flight of steps under a portico, and the facade was treated in a conventional manner with a central pediment containing a clock or a shield and coat of arms. Pediments crowned the projecting wings at the end, and a high

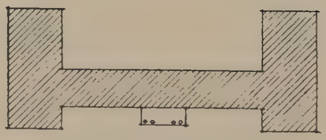
1ST PERIOD 1825 ~ 1850



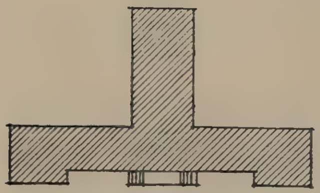
ROYAL FREE
GRAYS INN ROAD



LONDON HOSPITAL MILE END.

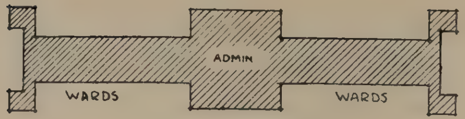


MANCHESTER ROYAL
PICCADILLY.

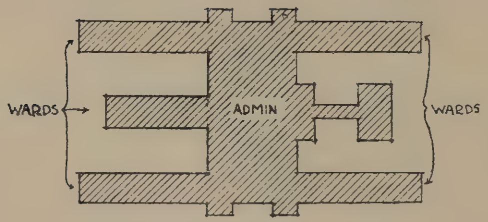


NOTTINGHAM GENERAL
CASTLE HILL.

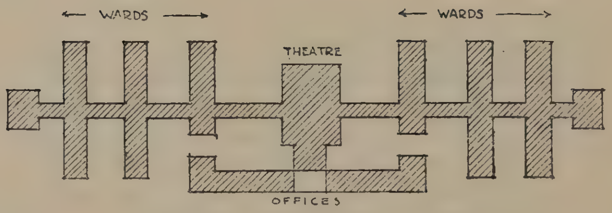
2ND PERIOD 1850 ~ 1875.



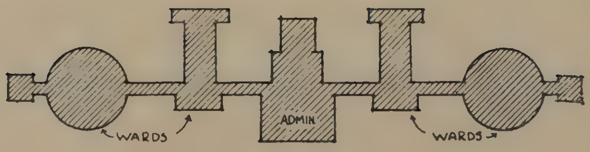
BUCKS INFIRMARY 1860



LEEDS INFIRMARY 1870



HERBERT MILITARY WOOLWICH



BRADFORD INFIRMARY 1865

balustrade ran across the front between the pediments, behind which were squat dormer windows to the attic story. A low pitched slate covered roof crowned the building, and the whole facade was of the substantial and heavy character to which the term Georgian is applied to-day.

The semi-basement floor, generally about five feet below the ground, contained the General Kitchen, Stores, Staff Sitting-rooms (and sometimes Staff Bedrooms), the Laundry, innumerable dark corridors, a primitive Heating Chamber, and frequently the Mortuary and body room, the latter sometimes being indiscriminately mixed up with the Stores and Kitchen.

There was a wide Entrance Hall with an imposing Central Staircase, subsidiary stairs being at either end of the building ; a lift, either hand or power being unknown in those days.

The ground floor would contain the Governors' Room, Clerks' Office, Matron's Office, Steward's Room, Visitors' Room, sometimes a Chapel, Bathrooms and sanitary annexes as then known, with large Wards at either end and smaller Wards in the middle of the building.

The first floor contained in the centre, quarters for the Matron, for the Resident Physician or Apothecary, and a similar arrangement of wards and sanitary conveniences to the ground floor. The operation rooms and in the larger Hospitals, the Lecture and Teaching Rooms, were also on this floor.

On the second floor further wards were provided and accommodation for some of the nurses. The attic story provided quarters for the domestic staff.

The buildings in these days were mostly lighted by gas and heated first by open fires, and later by circulating hot water pipes. Ventilation other than by the windows and various gratings was unknown, though about 1840 a curious contrivance known as a Tobin tube was introduced. Always a good supply of hot and cold water was provided, but the sanitary fittings such as W.C.'s, baths, sinks, etc., were primitive, though the drainage system was efficient.

The foregoing description fairly covers the buildings of the hospitals, large and small, as they existed up to 1850.

THE PERIOD 1850—1875.

This is the time of the great revolution in the construction of voluntary hospitals in Great Britain ; it began after the Crimean War.

Our history records the noble work of Florence Nightingale in the Crimea : what is not so generally known is the work of " The Lady of the Lamp " on her return to this country in 1857.

Florence Nightingale having gained knowledge and experience in the Russian War, on her return gave her attention to the condition of the hospitals generally throughout the country. Up and down the land she travelled, inspecting and reporting on the existing hospitals, and her efforts roused the various hospitals to the task of setting their house in order. Her help was eagerly sought and her advice freely given. As a result, widespread interest and activity was created among the voluntary hospitals, and a general reconstruction of existing buildings and the establishing of many new hospitals took place.

In this period the type and character of the buildings began to change considerably. The first movement was to separate the Wards and attached sanitary annexes from the rest of the buildings. The Out-Patients' Department became a separate (though not always a detached) unit. The Mortuary and Laundry were made separate blocks ; the Theatre and its attendant rooms became centralized as a distinct group, and in the larger hospitals, especially in London and in Edinburgh, the Medical Schools with their Laboratories, Class Rooms, Lecture Rooms, etc., became specialised for the wide distribution of medical science.

The administrative quarters gradually centred, and to the right and left of the plan the Wards and treatment rooms began to group themselves.

This evolution of planning was the birth of the pavilion type of institution, and one of the earliest and best examples is the Royal Bucks Hospital at Aylesbury. This plan consisted of a single building of three stories. The central part contained the Offices, Kitchen, Stores, etc., and on the upper floors, various staff quarters, the Theatre block and the Laboratories. To the right and left of the centre block (on an axial line running North and South) were the Wards with the auxiliary rooms attached to the central group, and the sanitary annexes on either side at the ends of the Wards. A block plan of this hospital as in those days is given on Page 92.

The effect of this plan was magical. At once the convenience of the grouping was recognised, definite allocation being given to the treatment and administrative sides. For the first time the Wards had windows on both sides, insuring proper cross ventilation, and the possibilities of an open air treatment by means of verandahs at the ends of the Wards became apparent.

The type of plan thus evolved was speedily elaborated. Sir Douglas Galton had his opportunity in the Herbert Military Hospital at Woolwich, and designed one of the earliest pavilion type of hospitals. In this plan the main axial line runs East and West and consists of a wide corridor connecting all the buildings. Off this corridor at regular intervals are placed the Wards having the proper bearings and each block placed sufficiently apart to allow of ample light and air on both sides of each Ward Block. An outline plan is given of this hospital on Page 92. The Administrative Offices, Kitchens, Stores, Theatres, Laboratories, etc., are contained in central groups of buildings, and the whole plan is as good an arrangement and as completely follows Miss Nightingale's ideas as anything that has been done in hospital planning. The design has its faults, the corridor is unnecessarily wide and long, the semi-basement is a mistake, and the central group of buildings are over-estimated, but the scheme as a whole represents to my mind the ideal hospital plan.

Following closely on the Herbert Military Hospital came the Leeds Infirmary (the late Sir Gilbert Scott), Edinburgh Royal Infirmary, Netley, the London Fever Hospital, the Western Infirmary, Glasgow, and many others. Abroad good examples of the planning prevalent are the Lariboissière Hospital, Paris, and the Antwerp City Hospital.

The Leeds Infirmary, a block plan of which is given on Page 92, was built about 1870 to 1873, and is a fine conception in the general arrangement. There is a large central group of buildings with the Ward blocks projecting North and South, and a defined grouping of the administrative offices. In construction and finish the work is over elaborated, the design is Gothic, and the introduction of this style into the doors, windows, fireplaces, roofs, etc., of the Wards is not happy. Most of the hospitals of this period have similar characteristics to Leeds, and the foregoing description will suffice.

During this period, having broken away from the one block type of institution, many strange and varied plans were produced. Among the most curious was the idea of circular Wards, the beds radiating to the centre of the Ward which was generally occupied by a three-way fireplace.

The plan of Bradford Infirmary illustrates a pavilion type with central administration, and at either end of the main corridor a circular ward as above described. There were other examples in England (Liverpool, Swansea and elsewhere), but fortunately nothing so extraordinary was designed as the Antwerp City Hospital. This consisted of an octagon main corridor with a circular Ward radiating off each apex of the octagon, the centre of the octagon being occupied by the various administrative blocks, kitchens, theatres, lecture rooms, laboratories, etc.

Edinburgh Royal Infirmary as then planned consisted of a central group with a corridor on either side which led to a main corridor off which were the Ward blocks, four on either side.

The Western Infirmary, Glasgow (1870-1881), was also a curious type of plan having Wards leading from one to the other on each side of a central administrative group.

A brief reference must be made to the growth during this period of sundry hospital buildings, serving a different purpose entirely from the General Hospital. Special Hospitals began to be established for treatment of various diseases, Convalescent Homes and Cottage Hospitals (generally branches of the General Hospital) came into being, and hospitals for the treatment of infectious diseases were erected, the latter being maintained and established by Local Authorities. The planning and arrangement of these consisted largely of isolated buildings, and they were generally without the adjuncts and auxiliary departments that are attached to the General Hospitals. I make no reference to the hospitals for mental diseases ; such institutions unfortunately have existed from all time and are a special subject in themselves.

A short description of a typical General Hospital of this period is given in the following, and it should be remembered that the time was one of emancipation, which excuses many of the faults that arose. As always, the buildings were substantially built, and (except in the large towns) rarely exceeded two floors.

The basement, except for heating chambers, subways and heavy stores, almost entirely disappeared. The ground floor had the administrative rooms such as Offices, Secretary's Office, Board Room, Matron's Office, Waiting Rooms, etc., well grouped in the centre, and to the front of the building. At the rear was placed the general kitchen and stores. Right and left of the main block a corridor extended giving approach to the Wards either as separate pavilions or connected with the central block. The Wards provided accommodation for anything from fourteen to twenty-four beds, each arranged against the side walls between the windows. At each side of the Ward, sometimes in the centre and sometimes at the ends, were the sanitary annexes, bathrooms on one side, w.c.'s and sink room on the other.

The average width of the Wards was 24ft. 0in., the bed space being 7ft. 0in. to 9ft. 0in. centres, and the Wards were lofty, being about 12ft. 0in. to 14ft. 0in. high. A Sisters' Room, a Ward Kitchen, and an occasional store were provided as auxiliary to the Ward. The Sisters' room was placed next to the Ward with a small window overlooking it, an unnecessary custom which has long since vanished.

The upper floors as regards the Wards were a repetition of the ground floor, the centre block being devoted to Staff Quarters, and at the back over the kitchen and stores was the theatre, lecture rooms, laboratory, etc.

About this period various detached buildings began to make their appearance, such as a Mortuary Block and Pathological Department, a Laundry (sometimes combined with the Mortuary), and in the larger hospitals, the Medical Schools and the Out-Patients' Department became separate buildings. The importance of open air treatment was first appreciated, and the introduction of balconies either at the ends or sides of the Wards was becoming general.

Great improvements appeared in the construction, finish and fittings of the buildings, but the style of design prevalent rather tended to add many unnecessary features, particularly as regards the Wards. Heavy skirtings, beams, much woodwork around doors and windows, and some curious methods of heating and ventilating were adopted. Central fireplaces in the Wards with the flues running under the floors or rising straight up through the room to the floor above, was one of the particular efforts. Central heating by low pressure hot water was being generally adopted, distributed be means of large section cast iron pipes or by coils of pipes. The ventilation was by outside and inside gratings, admitting air at a low level, and discharging it into the Wards at a high level. There was also a vile method of introducing air at the basement level, driving it along endless ducts and tubes and admitting it to the Wards by gratings. In course of time the ducts got full of dust and dirt which found its way into the Wards. Artificial lighting was generally by gas, electric light did not make its appearance till about 1872.

Wood generally continued to be used in the floors of the Wards, Theatres, etc., an impervious, homogeneous floor was unknown, though tiles were largely used in corridors, in theatres and in laboratories. Considerable use of tiling was also made for dados on walls.

Much improvement was made in the sanitary fittings employed, a great step being the introduction of a bed-pan sink for effectively cleansing bed-pans and bottles. The type of bath, however, was a cumbersome affair, heavy glazed fireclay was used, and the type of basin and sinks was of an elaborate and clumsy design.

During this period most of the cooking was done by coal ranges, but gas and steam cooking was being gradually introduced.

The water services and drainage were good and efficient, and more attention than formerly was paid to the means of escape in case of fire, and the provision of certain fire fighting appliances.

THE PERIOD 1875—1900.

This period might be termed the great reconstruction era. It witnessed the greatest changes that have taken place in the history of the Hospitals. The great complex machine of a modern General Hospital became assembled of its component parts and welded into an efficient and smooth running unit. Money, the great lubricant, was there in plenty, and enormous strides were made in medical knowledge, the developments in research work, the setting up of new departments and the methods of treatment. Many of the large hospitals were rebuilt entirely, others were largely extended and added to, and many new specialised hospitals were founded and erected. The great discoveries of Radium, X Rays, Massage, Ultra-Violet Rays and other new forms of treatment all contributed to the great changes that took place. The hospitals increased in number from about 88 in 1825 to approximately 800 in 1900. This was partly due to the increase in population, and largely due to great advance in Science.

In this period the departments forming the hospital increase in number and the subsequent planning of the buildings develops accordingly. The Administrative Block generally, as formerly, occupies the centre of the group. The Wards are nearly all separate buildings connected by main corridors, a separate building to accommodate the Nursing and Domestic Staff is provided ; the Out-Patients' Department with its various sections forms a separate block. The Mortuary with post-mortem room, body room, pathological unit and small Chapel, or viewing room, becomes a separate building. The Laundry Block in some cases disappears, this work being contracted for outside. The Theatres and attendant rooms also form a separate block centrally placed and connected to the main corridor. The Medical School becomes a distinct building. The period is noticeable as the time when women begin to invade the medical profession on the same footing as men. Much attention given to research work in various forms of disease, results in the erection of many laboratories and institutes as distinct from the hospital buildings proper ; nearly all the General Hospitals begin to establish Radium, X Ray and Electrical Departments, and these again gradually form separate units and buildings.

The pavilion type of Ward reaches as near perfection as possible as we know it to-day. The blocks, generally of two stories, are, so far as the site permits, widely spaced with their axis North and South, so that the Wards on both sides derive the utmost benefit from sun and air. The ground floor is kept well up off the ground to allow for the circulation of air underneath. The accommodation in the blocks provides for from ten to thirty beds in each ward, with some single bed wards in addition for special cases.

The height of the Wards, somewhat extravagant in the previous period, is reduced to about 12ft.0in. Good sanitary annexes and balconies either at the South ends or on the East or West sides, are provided. The auxiliary rooms to the ward blocks comprise Sisters' Room, Kitchen, Larder, Store, Linen Room, Sterilising Room, Store for patients' clothes, Day Rooms, etc., in addition to the single wards previously mentioned.

A wise move was made in providing a separate building for the Staff, which comprised separate Bedrooms, Sitting-rooms, Dining-rooms, Baths, Lavatories, sometimes a separate Kitchen establishment, and all the amenities of domestic life, to which the Staff could retire when off duty.

The Administrative Block, Kitchen, Stores, etc., remains as a central group forming the pivot of the whole machine, and the accommodation is pretty much the same as I have already described.

Great improvement and extension is manifest in the Theatre Block. This comprises one or more Theatres with separate Anaesthetic and Sterilising Rooms, rooms for the Surgeons, Theatre Sister, and Staff, Baths, Lavatories, etc. Great improvements, also, are noticeable in the natural lighting and the general finish of the Theatres.

The size of the General Hospital also increases—500 to 600 beds being generally recognised as a maximum beyond which there is a danger of the institution becoming too cumbersome and unwieldy to administer efficiently.

This period also witnesses a great increase in the type of Hospitals—separate hospitals for Women, Consumption, Cancer, Eye, Ear and Throat, Maternity Hospitals, Lock Hospitals, and many others. Convalescent Homes and Cottage Hospitals are largely increased and are usually maintained as offshoots of the hospitals in the large towns. Good examples of the hospital planning of this period are Grafton Street, Liverpool, a block plan of which is given on Page 98 ; St. Marylebone Infirmary, a block plan of which is given on Page 98 ; the re-modelling and extension of Leeds General Infirmary ; the Norfolk and Norwich Hospital, Norwich, see plan on Page 98 ; the re-modelling of the Edinburgh Royal Infirmary. Of the smaller type, the hospital at Chelmsford is a good example.

I have already given a general description of the arrangement of the plans during this period, and I now give some details as to construction, finish, fittings, etc. One of the great changes was the introduction of modern fireproof construction in walls, floors and roofs. The elimination of all internal and external angles as far as possible, dispensing with superfluous woodwork and mouldings, the use of a homogeneous floor, such as terrazzo and composition floors in place of tiles and boarding, the omission of tiling on the walls (except in sanitary annexes), the use of the flush smooth face type of door, the universal adoption of the hospital type of window (double hung sashes below with fanlights over) for the wards, and many other simplifications of construction and fittings that all tended to improve the sanitary and hygienic conditions of the buildings.

Electricity came into general use both for lighting and for power, proper bed and service electric lifts are used, and electric fans both for intake and extract purposes in connection with the ventilation became general. The heating was generally on the low pressure hot water system, but great improvements were effected in the type of boilers, and the arrangements and runs of the pipes, while the old heating pipes round rooms and the old coil type of radiators gave place to the very efficient type of hospital radiator as we know it to-day. Not much change is observable in the methods of cooking, but the type of apparatus used was greatly improved.

The water supply, both hot and cold, was well maintained and efficient, but the systems remained pretty much the same as in the preceding period.

The drainage works also show little change, but the use of iron drain pipes and the improvements of the manholes, gullies and ventilation to the systems show an advance. In the sanitary fittings considerable improvement is manifest, particularly in the baths, the old type of fireclay bath disappeared and was replaced by the cast iron vitreous enamel type, and further improvements were effected in the sinks, basins, taps, etc., particularly as regards the basins used in the operating blocks.

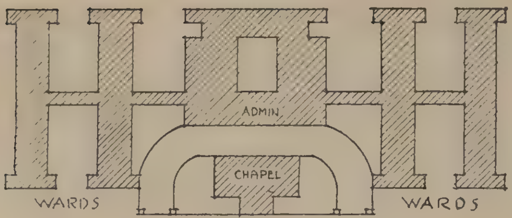
On the whole during this period, the progress both in the planning and the construction and finish was of a very high standard, and quite in keeping with the advance made in Medical Science.

THE PERIOD 1900—1925.

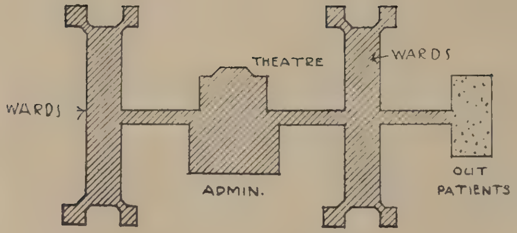
The truism that history repeats itself is well exemplified. The situation as regards the Hospitals in England immediately after the Crimea and after the Great War is almost similar. Both periods are marked by a great stimulus in the interest taken in the Hospitals, by an ever-increasing demand on the accommodation, by some radical changes in the methods of treatment, and by great activity the rebuilding and extending of many Hospitals, and the coming into being of many new ones. The increase in the population and the effects of the War taxed the accommodation to the utmost and caused large extension schemes to be undertaken. A good example is Southend ; their present Hospital was started about 1885, when the town had a population of about 12,000, and provided for about 30 beds. To-day the enlarged Borough has a population approaching 300,000, and to meet the needs a new Hospital is projected to ultimately provide 600 beds.

The general planning of the Hospitals shows little change from the preceding period. On open sites the pavilion type of plan is mostly favoured, and on restricted sites in the large towns, a modified pavilion type is used, and the number of the floors increased. The planning of the Wards, Administrative, Kitchens, Stores and other separate buildings varies very little, but the arrangements of Theatre blocks is generally improved. The period is noticeable for erection of buildings devoted to various types of Research work and for the erection of separate blocks for Electrical, X Ray, Radium, Massage, and other forms of new treatment.

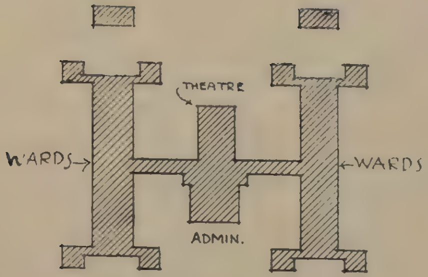
3RD PERIOD 1875 - 1900.



ST MARYLEBONE INFIRMARY 1879-1882

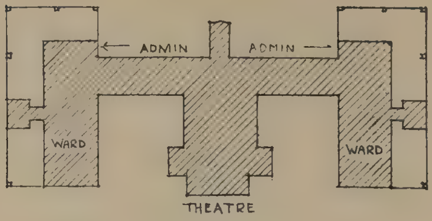


NORFOLK & NORWICH HOSPITAL 1885

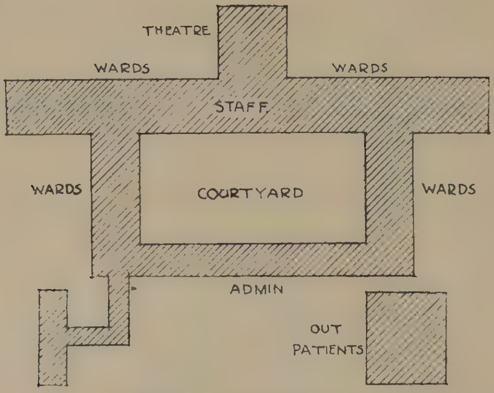


GRAFTON STREET LIVERPOOL 1895

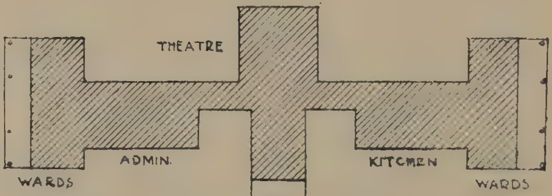
4TH PERIOD 1900 - 1925.



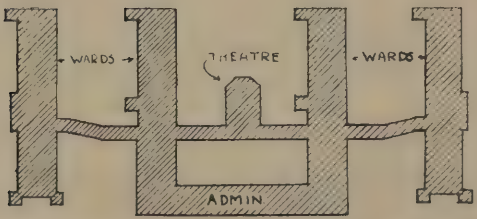
WESTON - SUPER - MARE 1926.



TORQUAY GENERAL 1925.



CHELSEA HOSPITAL FOR WOMEN 1916.



SUNDERLAND ROYAL INFIRMARY 1925.

Some reference should be made to the emergency War Hospitals that came into existence, 1914-1918. These generally commenced with the acquisition of some large mansion and the turning of the large rooms into Wards, at the best only a makeshift arrangement. As the need extended, wooden wards and other auxiliary buildings were erected in the grounds, and in cases where no house was available a whole Hospital scheme was built all of a temporary nature, many of them being very large, and in some cases running to 2,000 beds. Good examples of this type are found in the Canadian Hospital at Orpington, the Hospitals at Becketts Park, Leeds ; Bellahouston, Glasgow ; and the South African Hospital in Richmond Park, the latter a very excellent Hospital indeed. I mention one curious type of Hospital erected by the American Red Cross at Mossley Hill, Liverpool ; this consisted of six main wards, and I was told, accommodated 800 men. As the floor area of the Wards could only possibly take 400 beds, I was at loss to know how the other 400 were accommodated. It transpired that the beds were double-bunked one above the other, as bunks are arranged in cabins on board ship. Since the War, the Ministry of Pensions have maintained the best of a number of these Hospitals for the treatment and care of the ex-service men, and considering the initial disadvantages, some very excellent hospital service is performed by the Ministry. One of their best is a new Hospital now being built at Leeds, which I had the honour of designing, it is for some 200 beds and contains some new features in hospital planning.

Some good examples of the modern Hospitals of this period are the New King's College Hospital, at Denmark Hill; the Sunderland Royal Infirmary (see block plan on Page 98); the Chelsea Hospital for Women, block plan on Page 98; the New Woolwich War Memorial Hospital, Shooters Hill; the completed scheme of the Manchester Royal Infirmary; and amongst the smaller Hospitals, Weston-super-Mare, block plan on Page 98.

Before passing to details of the work of this period, reference must be made to the planning of two of the most recent hospitals, both at present under construction, a new Guardians' Hospital at Davyhulme, near Manchester, and the Torquay General Hospital. A block plan of the latter is given on Page 98. In both of these plans it is noticeable that the pavilion type of plan so long and so successfully employed, has been superseded, and the buildings, including the ward blocks, are more concentrated. It is not a good arrangement, the site in each case was ample, but probably the high cost of building these days demanded the concentration.

The Sunderland Royal Infirmary (1925) block plan on Page 98, which is a replanning and extension of an existing hospital, is a very excellent type of plan of this period. Centrally to the South and round a courtyard are grouped a range of buildings comprising the Administrative and special departments. At the back of the Administrative department and off the central corridor is the Theatre block. A main connecting corridor runs East and West, and at right angles and properly spaced are six groups of wards of three floors. The simplicity of the plan must tend to very efficient control and administration, and the Architect is to be congratulated on the result.

I am not entering into a detailed description of the plans of the various buildings of this period : these vary little from the arrangements described for the period 1875-1900, but some details of the general construction and finish may be of interest.

Ward floors are formed of close boarded hard wood, terrazzo, patent composition, and where funds permit, of sheet rubber, or of one of the new patent rubber compositions, the rubber floor being far and away the best. Cove skirtings run round all the walls, all internal and obtuse angles are rounded including the ceilings. Windows are kept as low as possible and run right up to the ceiling, the double hung sash with fanlights over being almost universal. All superfluous wood and plaster mouldings disappear and the finish to the walls and ceilings is hard plaster and paint and enamel, though in some cases tiled dados to the wards and corridors are still used. The doors are all of the hospital type having a smooth flush surface on both sides. Wall tiling from floors to ceilings is used in sanitary annexes, bathrooms, sterilising rooms and sometimes in the Theatre, the latter, I think, being a mistake. Attempts have been made to line walls with fine terrazzo ; I have used it myself on one occasion, and though this looks very nice at first, after a time it loses its polish and becomes dull and dirty looking.

Electricity is in universal use for lighting, power, lifts, and in some cases, though without very great success, for sterilising. It is also, of course, required for X Ray work, diathermy and electrical treatment, violet rays and other forms of light treatment.

Gas, though it no longer functions as lighting, is still employed largely for cooking and for quick boiling, and small sterilising, but steam, when available, is the best medium for all forms of sterilising and disinfecting.

The low pressure hot water system of heating maintains its position, but the type of boilers has considerably improved as also has the type and efficiency of the radiators. The ventilation of the buildings is principally by natural means, though artificial intake and extraction by means of fans is necessary and desirable in X Ray Rooms, Theatres, Sterilising Rooms, etc.

The various types of sanitary fittings remain much as before, but the basins used in the Theatres are vastly improved in size, shape, and improvements have also been made in the type of mixing valves and wastes employed. The water services and plumbing of the Theatre fittings are now so arranged as to eliminate all pipes, only the basin itself being present. The unsightly mass of pipes, a common sight in Theatres 30 years ago, has entirely disappeared. All the services and wastes are kept outside the Theatre, generally in the sterilising room, only the branches coming through to the fittings. These services can be generally arranged all together, in an accessible space in the floor, thus to all appearances they disappear.

The methods of construction, materials and workmanship of this period is generally marked by the utmost simplicity, the use of many new materials, and a very great improvement in the type of natural lighting of the Theatres.

I would like to make some reference to two Hospitals abroad, at present partly built, namely, the City Hospital at Genoa and the new Civil Hospital at Lyons. The tendency of the planning of both these is to depart from the pavilion type altogether and form the hospital of a number of different blocks, each apparently as a self-contained unit having its own wards, auxiliary rooms, offices, kitchens, etc. The blocks are connected by subways (for the essential services), and covered ways, there being, of course, one central group of offices. Each block has its own grounds, gardens, and lay out, but the arrangement is obviously a costly one both as regards the buildings and the area of the site required.

THE FUTURE OF THE HOSPITALS.

What of the future ? This is bound up with the question of State aid and control, the further advance of Science and the limitation of the workable size of a hospital. As regards the first it seems idle to expect one without the other, and to my mind any form of State control of the hospitals would practically mean the end of the present splendid voluntary system, the drying up of the source of private benevolence, the formation of another bureaucracy with further burdens for the taxpayer, and the loss of the honorary services, both as regards treatment and research, rendered by the brilliant medical staffs attached to the hospitals. As regards the progress of Science, this will, as in the past, have its effect on the planning of the buildings, and the alliance between the Architect and the Doctor will become increasingly necessary.

As regards the future size of the hospitals, there is something to be said for the view that there is a danger of an institution of more than 500 to 600 beds becoming too unwieldy for proper administration. The tendency of the hospitals in the large towns is to establish branch hospitals on the outskirts of the Borough. Birmingham, I believe, have such a project, namely, to build two on the new boulevard road running round the City, and other large towns contemplate a similar course. The time has arrived when such a step seems inevitable : the original hospitals having covered all their available site are now hemmed in by surrounding buildings and are without the air and outlook that such institutions should possess. It seems to me that the future will see the original buildings, or such of them as are necessary, left in the centre of the City as emergency units, and the real hospitals devoted to the treatment and convalescence of the patients built on the outskirts on ample and open sites free from encroachments for all time.

I wish to close this article with my warmest thanks and appreciation to those various Hospital Secretaries and Governors who have helped me so generously with information and plans for my paper. I would also wish to add a word as to how much the hospitals owe to the gentlemen of this profession. To my mind the Hospital Officer belongs to a profession equally as much as a lawyer or an architect. One has only to consider the many years of training that are necessary to produce a good Hospital Secretary or Administrator and to think of the many good qualities with which he must be endowed, to understand how much the success of the hospital is due to him.

Works of reference consulted for the purpose of this paper are : Various issues of " The Builder" and " The Building News " containing plans and descriptions of hospitals (in the Library of The Royal Institute of British Architects). " Four Modern Hospitals," E. T. Hall. Burdett's " Hospitals and Charities of the World." Dollman's " Ancient Hospitals and Buildings " (1858). " Circular Hospital Wards " (Marshall). " Circular Hospital Wards " (Snell). " Notes on Hospital Planning," F. Nightingale (1863). " Hospital Construction, Equipment and Management," Mackintosh (1916). " Modern Hospital Construction," P. G. Smith. " Healthy Hospitals " by Sir Douglas Galton. " American Hospitals of the Twentieth Century," Ochsner and Stevens (Chicago, 1907). " Hospital Construction and Management," H. Saxon Snell (1884).

BEDS FOR PAYING PATIENTS IN VOLUNTARY HOSPITALS.

The provision of beds for paying patients in Voluntary Hospitals is a subject of great and increasing interest. We have pleasure in publishing the views of those who have practical experience in the administration of such accommodation.

The special points to which attention was invited were :—

1. The character of accommodation found most suitable, *i.e.*, private rooms, wards, cubicles, open wards, etc., etc.
2. Scale of fees, whether inclusive, or with extras, etc.
3. Payment of Doctors' fees—how arranged.
4. Income limit of those admitted.
5. The benefit of such a service to the locality and the appropriateness of its attachment to a Voluntary Hospital. Whether it should be in a separate block, or as an actual portion of the Hospital.
6. Difficulties connected with keeping accounts separate.

LIVERPOOL ROYAL INFIRMARY.

" One cannot refrain from paying a tribute to the remarkable long-sightedness of the Committee of that day when one reflects that in 1887, when the present hospital was built, five single wards " which should be set apart for paying patients " were included in the south-east block.

There can be no doubt that it was a wise perception of the attitude which would eventually permeate the minds of those who were not eligible for gratuitous hospital treatment, that if suitable accommodation were available, the obvious and best place to be treated in time of acute illness, would be at a large general hospital where all the necessary and latest equipment was provided, and the most modern methods employed by the physicians, surgeons, and other specialists who were in constant touch with it.

Writing in 1926 one can only regret that the decision regarding the provision of private wards had not been more decisive, and that the number had been, say, twenty, instead of five.

These five one-bed wards are of glazed brick (similar to the general wards of the hospital), and are 14ft. 6in. high x 14ft. long x 10ft. 6in. wide ; each is provided with a fire place. In addition to the bed, they are equipped with one easy and two small chairs, wardrobe, dressing table with two long and two small drawers and with mirror on top, washstand, bedside table, and bookrack. They are situated on each side of a " private corridor " leading to one of the female medical wards, and are nursed by a special staff with the exception that one Sister is in charge of both the private and the general wards.

The rent of a private ward is six guineas per week, which is inclusive of board, ordinary medicines, attendance and nursing. Special medicines and extras may be charged for. It is in the rules that higher rates of charge may be made having regard to the circumstances of the patient, but this option is, I think wisely, rarely, if ever, employed. The necessity of intimate enquiries is therby avoided, and it is our pleasing experience that those able to do so invariably augment the charge with a donation to the hospital, which is a more gracious proceeding.

The physician or surgeon, who must be on the Honorary Staff of the Hospital, is entitled to charge his usual fees for professional services, and this is a matter of direct arrangement between the two parties concerned.

Private patients may be visited daily by their friends between 3 and 5 p.m. In all other respects they conform to the prescribed regulations of the hospital.

No separate accounts of the expenditure in connection with the private wards are kept, but one can safely say that if more were available they would be a means of counteracting the deficit which has a habit of asserting itself in the general maintenance account of the hospital. That there is a demand for such wards is proved by the fact that we have always a " waiting list " for them.

One is glad to be able to say that last year we were able to convert an available space into four additional private wards, which are similarly equipped to those mentioned above, with the exception that fireplaces are of necessity substituted by steam radiators."

WILLIAM RUTTER,
Gen. Supt. and Sec.

BRIGHTON.—ROYAL SUSSEX COUNTY HOSPITAL.

" Since March, 1923, the Royal Sussex County Hospital has been enabled with the financial assistance of the Trustees of the Estate of the late Sir John Howard, to provide wards for a certain class of " Private Paying " Patients, under a temporary scheme which can now be said to have resulted in a very definite local need being met in a satisfactory manner.

These specially equipped Wards are in no way detached or separated from the main Hospital in control or services. They comprise 14 private rooms (eight single rooms and six each containing two beds) for 20 male and female general cases, and were established specifically for those who cannot afford, without serious hardship, the fees of the average Nursing Home and of a private Physician or Surgeon, but who can afford to pay fees of an amount above that which could be justly charged by a voluntary hospital in respect of maintenance in an ordinary ward with its naturally limited comforts.

The private patients are charged an inclusive fee from £3 to £4 per week (payable in advance) according to their financial circumstances, and they are admitted under the care of the Honorary Medical and Surgical Staff of the Hospital only. By reason of the class of patients eligible for admission, the question of medical fees does not arise in the ordinary course.

Under the experimental scheme no definite income limit scale has governed admission, private medical practitioners having been called upon to certify to the best of their knowledge and belief that the patients they recommend are financially eligible. It is not considered right, however, that such an onus should rest with the patients' private medical attendants, so the Trust Deed under which it is hoped these wards will shortly become permanent will provide for the appointment of a special part-time Almoner.

The following provisional income limit scale will in all probability be put forward in due course for the consideration of the Trustees as a guide only to the Almoner in her enquiries and not as an official hard and fast rule :—

£300 per annum in the case of single persons.

£400 per annum in the case of married persons without children or dependants.

£425 per annum in the case of married persons with one child or dependant, the Income limit being raised by £25 per annum in respect of each additional child or dependant.

The keeping of separate financial accounts or the preparing of statements of *actual* cost of treating private patients, in the above circumstances, are of course impracticable, but the cost Accounts can be called upon satisfactorily to provide the essential information regarding upkeep of of this section of the Hospital's work."

L. L. W. LANCASTER-GAYE,
Secretary-Superintendent.

CHESTER ROYAL INFIRMARY.

"The Private Wards were opened in 1921. Wards of twelve and six beds respectively (not then needed for Hospital patients) were divided into seven and four cubicles by panelled partitions 6½ feet high, connected by rods with shot-weighted cretonne curtains. These partitions have since been raised to the ceiling. A fire-place with adjoining partitions provided a lounge for convalescent patients and visitors.

In 1924, seven cubicles and a sitting room were added by extension into an adjoining wing. These latter cubicles being adapted rooms had partitions to the ceiling, but the fronts were left open as before. Two cubicles were taken from one ward to enlarge the Kitchen, and the final allocation was nine female and seven male cubicles.

Each cubicle has a window and is furnished in a home-like way. An electric bell and wireless headphones are installed.

The open front of the cubicle makes the patient more accessible to the Nurse and Theatre Porter, and the loss of privacy is somewhat compensated for by the sense of not being alone.

Only suitable cases under the Infirmary Rules and Bye-Laws can be admitted.

Private Patients, on admission, pass direct to the Wards and not through the Receiving Room. These Wards have a separate approach corridor from a main staircase; otherwise, the general service of the Hospital is used, including the main Kitchen.

Visitors are allowed daily from 2 to 4 p.m.

Patients can be treated by their own Medical Attendant, but with extremely few exceptions, the Honorary Staff take charge of the cases. Medical fees are arranged by the patient direct with the Doctor.

The Infirmary charge is £5 5s. 0d. per week, a guarantee form being signed. The attendance of the Resident Medical Officers and all Hospital services are included. No enquiries are made as to patients' incomes.

The Finance Committee consider the financial position in detail annually. Estimates of cost are necessary under some headings; these include the value of the services of Special Departments. The financial results from the start have been satisfactory, and many patients and friends have had their interest in the Hospital aroused, and have become its loyal friends."

J. ROWSE MITCHELL,
Secretary.

PRESTON.—QUEEN VICTORIA ROYAL INFIRMARY.

"The provision of accommodation for paying patients in the Voluntary Hospitals of this country, is a matter which calls for the earnest consideration of all Governors, as public opinion demands a review of the present position.

Although the Hospitals were originally intended as refuges for the "Sick and Lame Poor"—the Founders would scarcely recognise their present character. The great advances made during the last 20 years or so in scientific medicine and surgery have completely changed the position and outlook of the original Institutions, so much so, that the present day Hospital is usually the centre of all medical activities for the district, and the treatment provided for the working classes is now often much superior, and certainly more convenient than that which the opulent classes can obtain for payment.

It is an anomaly that the middle and upper classes are helping to provide for the poor that which they themselves are unable to obtain. It is quite true that, collectively, the working people are now contributing handsomely to contributory schemes, but even so, the Hospitals could neither be erected, enlarged, equipped, nor maintained without the liberal financial assistance of the other classes. The latter now wish— without becoming a charge upon the charitable funds—to avail themselves of the exceptional facilities they have helped to provide, by paying the cost of maintenance and fees within their means for the services of Specialists.

A great many of the so called Middle Classes are just as deserving of consideration as are the present successors of those for whom the hospitals were originally founded. A great step forward would undoubtedly be made, if the Voluntary Hospitals in general would make arrangements for Hospital treatment in paying wards at reasonable charges, for this large and deserving section of the community, who would thus be relieved of great anxiety and perhaps financial distress. The present lack of facilities often compels such persons, against their will, to make use of the accommodation needed for poor people, and to take an unfair advantage of the Medical and Surgical Staffs.

The system of providing beds for paying patients was commenced at the Preston and County of Lancaster Royal Infirmary as long ago as 1876, and has continued uninterruptedly ever since. A number of such wards exist and are provided principally to assist the poorer members of the professional classes, the " New Poor " and the " Black-Coated Fraternity." It is possible for this class of patient to undergo medical or operative treatment for £20—25 inclusive. Occasionally the Surgeons send in rich patients owing to lack of available accommodation in Nursing Homes, or on account of their precarious condition ; but in almost every case within my knowledge the patient has, on discharge, and in addition to the tariff charges, given generously to the funds— besides becoming highly interested in the work and progress of the Institution. No profit, in the ordinary sense, is made on the treatment of paying patients, but nevertheless, the Hospital gains something of more importance, namely —an increased circle of friends.

My experience leads me to the conviction that private patients should be treated in a separate block, quite apart from the ordinary wards, but conveniently near to the Operating Theatre, X Ray Rooms, Laboratory, etc.

The provision of this kind of accommodation, by the linking up of new buildings to the Hospitals, or, where possible, by the utilization of existing rooms—if such can be spared—would be advantageous not only to the patients themselves, but also to the general Practitioners and Specialists in economy of effort and of expensive apparatus ; and in addition, the Hospitals would gain a wider range of public sympathy. They would then be directly serving all classes, and in return, the community at large would respond generously to the Appeals for additional new buildings and equipment, besides augmenting the funds for maintaining the work so nobly instituted by those public spirited benefactors of former days. By this means, the treatment of the " Sick and Lame Poor " would be carried on unceasingly, as at the present time, and above all, our Hospitals would still retain that Voluntary character of which most of us are so justly proud."

JOHN GIBSON,
Superintendent and Secretary.

NORTHAMPTON GENERAL HOSPITAL.

" The provision of accommodation for Patients who wish to pay for their maintenance and treatment is a subject that might well be considered by all provincial general hospitals. The desire for a bed for which they can pay, is apparent in patients of widely varying financial positions. Many who would ordinarily occupy a bed in a general ward are willing to make a financial sacrifice, often considerable, to secure privacy and the privilege of receiving visitors without restriction. The single bedroom adjoining a large ward affords the patients these much prized privileges in addition to competent nursing and the facilities of all the special departments. Two or more rooms can be conveniently attached to each ward unit. It is of advantage to a hospital to encourage the use of such side rooms by suitable patients, who might otherwise occupy beds in the general wards to the exclusion of the indigent sick.

The difference in the financial position of the patients mentioned above and those who can ordinarily well afford to pay the highest fees, necessitates elasticity in the scale of charges. It is extremely difficult to fix any fair income limit, as the ordinary income of a patient is no true index to his or her financial position. Their normal expenditure would form a better guide! The length of time the patient has already been under medical treatment, and the probable duration of stay are also factors. Illness is always a sufficient hardship without additional financial burdens. A fair fee may also retain the patient as a future supporter of the general funds. An equitable charge can only be fixed after an assessment of the patient's position, and the amount should be *inclusive* for all the services rendered by the Hospital. In all assessments regard must be had to the amount of the fees proposed for the physician or surgeon, and it is an all round advantage for these to be fixed at the same time, in relation to the assessment, and through the same channel.

The minimum charge for maintenance should ordinarily be sufficient to cover the average cost —say £4 4s. 0d. per week (in exceptional cases this charge might be reduced). The maximum charge should be sufficiently high to eliminate any appearance of subsidised competition with outside commercial undertakings for the same purpose. Where such competition does not exist it should be remembered that the object is primarily to provide a service, and any surplus should be used to benefit those patients who are only able to pay less than the average charge.

A suite of single bed wards under the same roof as the Hospital, entails difficulties with regard to the nursing and domestic staffs, which do not occur when the rooms are contiguous to and administered in common with a larger ward. The chief difficulty is the arrangement of a Staff on sufficiently economical lines which meets the needs of a considerably fluctuating bed occupancy. A separate block of buildings, with its own administrative, domestic and other offices, having higher overhead charges, must necessarily maintain a high average of bed occupation throughout the year to pay its way, and any loss incurred would naturally become a burden on the Hospital's general funds."

H. St. JOHN WOOD,
Secretary-Superintendent.

COLCHESTER.—ESSEX COUNTY HOSPITAL.

1. "For many years past two separate rooms for paying patients have been available here, and these have proved most suitable and acceptable to patients. The upper floor of the new Out-Patients block provides rooms—six for male and six for female patients.

2. The fees fixed are £5 5s. 0d. per week for Medical and Surgical cases, and £6 6s. 0d. for Maternity patients, the only extra being for wines ordered.

3. Patients are only admitted under members of the Hon. Staff, whose fees are privately arranged by the patients before admission.

4. No income limit is fixed.

5. In view of the demand to date for this additional accommodation, there is no doubt as to the benefit rendered by its provision, and the arrangements appear quite satisfactory.

6. Detailed separate accounts of expenditure are not kept at present.

Generally. The experience of past years has led my Committee to realise that the provision of such accommodation was urgently needed, and would prove of immense service to private cases. At the same time it is hoped the result would be beneficial to the Hospital and its work."

ALFRED G. BUCK,
Secretary.

BARROW-IN-FURNESS.—THE NORTH LONSDALE HOSPITAL.

" As this question has provoked much discussion amongst Administrators of Hospitals generally, the result of the experience gained at the North Lonsdale Hospital, Barrow, is given in the hope that it may prove of some little assistance in the efforts that are being made to find a solution of the problem.

For several years, Private or Side Wards were allocated to persons who were prepared to pay 2/6 per day over and above the charge made to General Ward Patients. They were treated practically as General Ward Patients, except that they were allowed certain privileges, such as receiving visitors at other than regulation times. There was no limit of income and no Doctors' fees were payable. Owing to lack of accommodation there were frequent occasions on which " ordinary " patients had to be put into the Private Wards, and as the demand on the Ward accommodation increased, the Private Wards, were ultimately discontinued.

In 1921, two houses immediately adjoining the Hospital were purchased, and have since been run as a Private Nursing Home in conjunction with the Hospital. Here persons are admitted at fees varying from three guineas to six guineas per week according to the size and situation of the room, and make their own arrangements with their Medical Attendant as to the payment of his fees. They, of course, have several privileges, which are not enjoyed by the Hospital Patients. The Nursing Staff, drugs, dressings, provisions, &c., are provided from the Hospital, and are charged against a separate Nursing Home Account. This arrangement is an economical one and works very well. The years that have elapsed since the Home was established have been the worst in the Town's experienec from an economic point of view, but notwithstanding this, the Home has been self-supporting.

The Home is a boon to those who can afford to pay the fees, and, moreover, relieves the pressure on the Hospital beds. It has a big advantage over the Hospital in that the patient is attended in the Home by his or her own Doctor, irrespective of whether the Doctor is a member of the Hon. Staff of the Hospital or not. When funds permit, it is proposed to build a modern Nursing Home in the Hospital grounds."

F. B. GRIFFITHS,
Secretary.

BURTON-ON-TRENT GENERAL INFIRMARY. (ST. MODWEN'S NURSING HOME).

" In connection with a considerable scheme of extensions completed by the Committee of the Burton-on-Trent General Infirmary in 1924, it was decided to erect a separate block containing 18 beds for the accommodation of paying patients. The Ground Floor, comprising four private rooms and one Ward with five beds, is reserved for male patients, similar accommodation being provided on the first floor for female patients, and in addition the Home contains Waiting Room, Office, Laboratory, Ward Kitchens, Storerooms, Bathrooms, etc. The building is connected to the main Hospital and Operating Theatre by means of a bridge and balcony, and the cooking is done in the hospital kitchens.

For the six months, July to December, 1924, the number of patients received was 85, and these were divided as follows, *viz.*—

Males.		*Females.*	
Private Rooms	6	Private Rooms	16
Five-Bed Ward	22	Five-Bed Ward	27
One-day Patients ...	5	One-day Patients ...	9
	33		52

During the year 1925, 184 Patients were received, *viz.*—

Males.		*Females.*	
Private Rooms	17	Private Rooms	35
Five-Bed Ward	35	Five-Bed Ward	64
One-day Patients ...	16	One-day Patients ...	17
	68		116

The one-day patients were principally children requiring minor operations or dental cases.

The fees charged are 6 guineas per week for the private rooms, 3½ guineas per week for the five-bed wards, and one guinea for day-patients, the payments including Board, Medicine, and Nursing, but in cases requiring special nursing an extra charge of £3 3s. 0d. per Nurse per week is made. The Doctor's fee is left entirely for arrangement between Doctor and the patient and the question of income limit of those admitted has not been taken into consideration.

That the Home is meeting a real need in the locality is fully proved by the number of patients who have availed themselves of its services. In being attached to the General Hospital it has the inestimable advantage of a thoroughly well equipped operating theatre, while, in addition, in cases of emergency, surgical and nursing attention is always immediately available.

Owing to the large amount of services common to the Hospital and the Home, *e.g.*, nursing, domestic labour, heating, hot water, theatre, kitchens, etc., we have not attempted to keep separate accounts. The fees are treated as part of the Hospital income and a comparison of the earnings per occupied bed with the cost per occupied bed over the whole institution, and a careful apportionment of the total expenditure of the Hospital (with a due allowance for the extra variety provided in the dietary in the Nursing Home), shows that the Committee have achieved the object they had in view, namely, the provision at a reasonable charge of hospital service for a not inconsiderable section of the community who are able and willing to pay for it, without in any way burdening the finances of the Hospital."

E. W. THORNLEY,
Secretary.

YEOVIL DISTRICT HOSPITAL AND DISPENSARY.

" We have here four small side wards for patients who are not in a position to pay the ordinary Nursing Home fees, but do not wish to go into the general wards.

Three guineas a week is the charge made for a side ward and the Medical and Surgical Staff arrange to charge only half the fees they should ordinarily charge for similar services in the Nursing Home. The three guinea fee is inclusive of all the ordinary expenses of general hospital treatment.

It practically rests with the Medical Attendant to say whether the patient is unable to pay Nursing Home fees and is therefore entitled to go into a side ward.

The side wards are much appreciated in the locality and are in constant use, and it is a great saving of expense and trouble having the side wards in the hospital and not in a separate block, and the accounts for side wards are not kept separate from the general hospital accounts."

CHARLES J. MARSH,
Hon. Secretary and Treasurer.

HILLINGDON AND UXBRIDGE COTTAGE HOSPITAL.

" With reference to our experience with Paying Patients, I do not know that there is very much that I can tell you that will be useful to you, excepting that in every way it has been a success. Before the War, I was very anxious to have one or two wards for Private Patients and my Committee were willing to agree to it, but one of our Honorary Medical Officers, who has now left Uxbridge, strongly opposed it. During the War, it was hardly possible, but as soon as the War was over I was able to get my way. I felt sure that it would be a blessing to people with moderate incomes, and I could also see that it would be the means of our making permanent friends who would at all times have the interests of the Hospital at heart.

We charge £5 5s. 0d. per week, which includes everything. Of course, patients pay their own Doctor's fees. We have no income limit. In some cases, I think possibly we make a profit on £5 5s. 0d. We certainly do not find that the Private Wards, which are in the main Hospital Building, are any detriment to our Hospital patients. Our fees last year paid by Private Patients amounted to £349, as against £265 paid by ordinary Hospital patients. This was a very considerable increase on 1924. We have just added a new wing to the Hospital mainly for giving us a new Women's Ward and larger dining and sitting-room for the staff. There is also a third room which possibly at times we may use as a Paying Patients' Ward. I think there can be no doubt that in a town, at the distance from London we are, the Private Patients' Wards are an immense boon. Late last year a lady patient suffering from acute appendicitis was brought into the Hospital at 1 o'clock in the morning and was operated on by a London Surgeon at 3 o'clock. I take it that at this time of night it would have been very difficult for her Doctor to have arranged for her to go into a Nursing Home. Besides it would have been a very great discomfort to her to have had the journey to London."

C. E. STEVENS,
Hon. Secretary.

NORTHWOOD, PINNER AND DISTRICT HOSPITAL.

(1). "Practically all patients pay both in Public and Private Wards. Public Wards are open Wards.

(2). Minimum Fee for Public Wards :—15/- per week, or 2/6 per day for less than one week. Patients paying £1 or less per week treated free by Medical Staff. Over that they pay Doctors' Fees.

,, ,, Private Wards :—£4 4s. 0d. per week for Double Room and £5 5s. 0d for Single. £1 1s. 0d. per day for three days or less. Full weekly fees for four or more days.

Private Patients pay for extra nursing, special appliances or drugs.

(3). Direct payment by Patient to Doctor.

(4). None.

(5). Does not arise.

(6). Do.

In practice we find that Patients mostly prefer to pay something, and all fees are fixed by the House Committee after considering each case on its merits."

JOHN W. ATKINSON,
Hon. Secretary.

FLEET AND DISTRICT COTTAGE HOSPITAL.

Mr. Edmund B. Prior, the Honorary Secretary, informs us that they have three private room wards in which patients are charged £7 7s. 0d., £5 5s. 0d., and £3 3s. 0d. per week, the whole of the fees going to the Hospital Fund ; that medical attendance is free, and that no separate accounts are kept in respect of the private Ward patients. Mr. Prior also adds that the value of this accommodation has been found in the district served by the Hospital, and when funds allow extension is contemplated.

Industrial Publicity Service, Ltd.
4, 5, 6 & 7, Red Lion Court,
Fleet Street, London, E.C.4.

London School of Hygiene & Tropical Medicine
27 AUG. 1929

London School of Hygiene & Tropical Medicine
LIBRARY
27 AUG. 1929